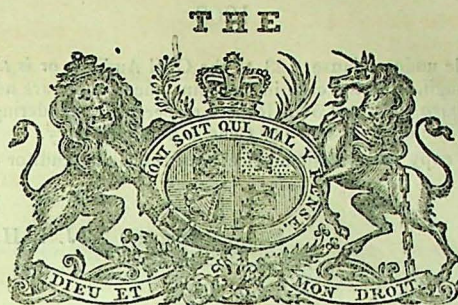




Bombay Government Gazette.

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[No. 22.]

THURSDAY, 29th NOVEMBER 1860.

NOTIFICATION.

Bombay Castle, 4th August 1831.

GENERAL DEPARTMENT.

The Right Hon'ble the Governor in Council having sanctioned the publication of a weekly paper, to be styled the "BOMBAY GOVERNMENT GAZETTE," notice is hereby given, that after this day all advertisements and other public papers of the Government will be printed in the BOMBAY GOVERNMENT GAZETTE only; and all orders or other public notices appearing in that paper, under the signature of the Secretaries, or other public officers of the Government, are hereby ordered and directed to be conformed to and obeyed accordingly.

Bombay Castle, 18th January 1832.

When official notifications from the Government are inserted in the BOMBAY GOVERNMENT GAZETTE, no communication on the same subject will be made in writing to any department concerned; but all public officers are required to take notice of such official notifications in the same manner as if they had been directly communicated to them by letter from the Secretary's office; and as heads of offices alone will be furnished by Government with the BOMBAY GOVERNMENT GAZETTE, they will be expected to communicate to their subordinate officers all orders which may in any manner concern them.

The Bombay Government Gazettes furnished by Government to public offices are to be lodged with the records, and are not to be removed from the office.

Published by order of the Right Hon'ble the Governor in Council,

JOHN BAX, Secy. to Govt.

NOTICE.

The Government Printing and Lithographing Departments having been transferred to the BOMBAY EDUCATION SOCIETY, all Printing and Lithographing required by any Department should be sent to the Office at Byculla.

Bombay, 5th April 1848.

J. G. LUMSDEN, Secy. to Govt.

GOVERNMENT NOTIFICATIONS TO THE PUBLIC.

REVENUE DEPARTMENT.

The following Correspondence, issued by the Government of India, is republished for general information:—

"FINANCIAL DEPARTMENT.

No. 110.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 7th November 1860.

Read again the Financial Resolution, dated the 27th October 1860, directing that all rulings connected with the Income Tax be hereafter published in the *Calcutta Gazette* for the information and guidance of all Officers concerned, and that those rulings which have not already been published be now published.

No. 538.

From J. I. HARVEY, Esq., Sub-Treasurer,

To the SECRETARY TO THE GOVERNMENT OF INDIA, Financial Department.

Dated Fort William, the 23rd August 1860.

SIR,—I have the honour to solicit the instruction of Government on the following point in assessing salaries under 500 Rupees per annum.

2. Schedules 1 and 3 provide that duty should be charged at three and one per Cent. on all salaries but under Section CXXIII. the Special Assessor (in this case the Civil Auditor) is authorized to allow the exemptions made in Sections CXVI. and CXVII. of two and four per Cent. when the whole profits or Income of the Claimant shall arise from a salary not exceeding in the one case 500, and in the other 200 per annum.

3. It will be seen from the accompanying Bill that the Civil Auditor charges, without any claim being made, indiscriminately only two per Cent. duty on all salaries under 500 per annum, and not below 200 per annum.

4. Am I right in supposing that one and three per Cent. provided only that the duty be not less than one anna under Section IV., should be charged on all salaries under Sections I. and III. to which no

claim for exemption is made under Clause 123 to the Civil Auditor, or *is the amount of salary to be the proof of whole Income*, although, as is the case in many instances, there are additional sources of Income, raising the whole Income above 200 and 500 Rupees respectively, rendering the party liable in the one case to two per Cent. and in the other to four per Cent. tax on his salary.

5. I submit herewith copy of correspondence with the Civil Auditor on the subject, and the Bill alluded to.

I have, &c.

(Signed) J. I. HARVEY, Sub-Treasurer.

No. 403.

From J. I. HARVEY, Esq., Sub-Treasurer,

To the OFFICIATING CIVIL AUDITOR.

Dated Fort William, the 6th August 1860.

SIR,—With reference to your audit No. 8379, on the Establishment Bill of the Director of Public Instruction, Education Department, for July 1860, I perceive that duty has been charged under the Income Tax Act at four and two per Cent. respectively, according to salaries exceeding 500 Rupees a year, or under that amount.

The 1st and 3rd Sections of the Act provide severally that duty should be charged at three and one per Cent. and the exemption Clause 123 empowers Assessors to allow an exemption of two per Cent. "when the *whole profit or Income of the Claimant* shall arise from an Office or employment of profit, or from an annuity, pension or salary." I request, therefore, that you will be good enough to inform me, under what Section of the Act you have assessed some of these Officers at the lower rate.

I have, &c.,

(Signed) J. I. HARVEY, Sub-Treasurer.

No. 2815.

From H. D. SANDEMAN, Esq., Officiating Civil Auditor,

To J. I. HARVEY, Esq., Sub-Treasurer.

Dated Fort William, the 9th August 1860.

SIR,—I have the honour to acknowledge the receipt of your letter No. 403, of the 6th instant, and to state in reply that I have charged Income Tax on all public salaries according to my reading of the general interpretation of the Income Tax Bill.

2. The 1st and 3rd Sections of the Act undoubtedly provide that the rates of three and one per Cent. shall be levied for every Rupees 100 of the annual Incomes arising from the different sources mentioned in Schedules 1 to 4; in other words, every person receiving Rupees 8-5-4 a month and upwards is liable to primary taxation at the rate of four per Cent. per annum, but this rate of assessment, although in accordance with the strict letter of the Law, is to my mind set aside by the exempting Sections which provide that any one who shall prove to the satisfaction of the Collector or Commissioner that his Income, though amounting to Rupees 200 is less than 500 a year, shall not be charged more than two per Cent. Section XXVII. confers the powers of an Assessor on me Ex-officio so far as salaries and allowances payable from the public Revenues are concerned, and I opine that I may exercise those powers at discretion and tax Clerks and other Official servants according to their rates of salaries as exhibited in their Pay Bills. It is well known that a Government Clerk with any Income beyond his pay is an exceedingly rare occurrence, and if he has such additional Income the circumstance will come under the eye of the Local Assessors appointed under the Act. My feeling is that, were I to tax every one four per Cent. who draws 100 Rupees a year and upwards, and leave him to prove his right of exemption it would in the end, besides causing great irritation to no purpose, be absolutely injurious to the Government; for every petty Clerk would appeal to the Collector or Commissioner, and the time wasted in settlements of such petty appeal would be so much money lost. Under these circumstances, I feel that I am right in my mode of imposing the principles of the Income Tax Bill.

I have, &c.

(Signed) H. D. SANDEMAN, Officiating Civil Auditor.

No. 427.

From J. I. HARVEY, Esq., Sub-Treasurer,

To the OFFICIATING CIVIL AUDITOR.

Dated Fort William, the 14th August 1860.

SIR,—I have the honour to acknowledge the receipt of your letter No. 2815, dated 9th August 1860, yesterday.

2. I beg to refer you to Section CXXIII. of the Income Tax Act, and to state that it appears to me that that Section contains the only authority under which you can legally exempt parties in your assessment from the higher rates of duty of three and one per Cent. and admit Claimants under that Section to the lower rate of two per Cent.

3. As Ex-officio Assessor with yourself for executing the Act, I beg to state that I find no provision in the Act authorizing you to exercise a discretion above the Law, although I fully agree with you that every legal consideration should be given to diminish and remove all unnecessary annoyance to the Tax payers in executing the Law.

4. As disbursing Ex-officio Assessor on your assessments, I request your best consideration to

these remarks, and that you will communicate to me the result of your determination after such consideration.

I have, &c.

(Signed) J. I. HARVEY, Sub-Treasurer.

No. 2858.

From H. D. SANDEMAN, Esq., Officiating Civil Auditor,

To J. I. HARVEY, Esq., Sub-Treasurer.

Dated Fort William, the 21st August 1860.

SIR,—I have the honor to acknowledge the receipt of your letter No. 427, on the subject of levying Income Tax from Official salaries.

2. I am still of opinion, that the arguments urged in my No. 2815 are correct, viz., that it is my duty as Ex-officio Assessor merely to assess on public salaries, according to the several scales laid down in the Act, while any further taxation will be levied by the regular Commissioners and Local Assessors appointed for the purpose.

3. The principle advocated by you would appear to me to be not only likely to create irritation, but would involve actual expense (and therefore loss to the Government), by rendering it requisite for me to apply for an Income Tax Establishment to attain an object already secured by the appointment of a regular Staff to work under the regular Commissioners.

I have, &c.

(Signed) H. D. SANDEMAN, Officiating Civil Auditor.

No. 7926.

From C. H. LUSHINGTON, Secretary to the Government of India,

To J. I. HARVEY, Esq. Sub-Treasurer.

Dated Fort William, the 3rd September 1860.

FINANCIAL DEPARTMENT.

SIR,—I am directed to acknowledge the receipt of your letter No. 538, dated the 23rd ultimo, and its enclosures, relative to the assessment, under the Income Tax Act, of the salaries of Government Officers amounting to less than 500 Rupees per annum.

2. The question submitted is, whether, as a general rule, the salaries of Government Officers amounting to less than 500 Rupees per annum, shall be assessed by the Civil Auditors with reference to such salaries only, leaving any further taxation to which the recipients may be liable, to be levied by the regular Commissioners and Local Assessors; or, whether all salaries amounting to less than 500 Rupees per annum shall be assessed, as in the case of interest on Government Securities, at the full rate of 4 per Cent. on the supposition that there may be additional sources of Income available to the recipients, which will raise their whole Income to more than 500 Rupees per annum, leaving the parties concerned to claim exemption, and the claim to be decided by the Civil Auditor under Section XXXII. of the Act, on evidence that the *whole profit or Income* of the Claimant arises from his salary.

3. Either of the above two courses appears to the Governor General in Council to be admissible under the Law; but His Excellency in Council is of opinion, for the reasons stated by Mr. Sandeman, that the first course is most expedient, and he is accordingly pleased to direct that it be adopted generally.

* One Bill audited and paid.

4. The original paper* enclosed in your letter is herewith returned.

I have, &c.,

(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

ORDERED, that a copy of the above letter be forwarded to the Civil Auditors of Fort William, Madras, Bombay, the North-Western Provinces, and the Punjab, for information and guidance.

No. 1444.

From J. D. BOURDILLON, Esq., Secretary to the Government of Fort St. George,

To W. GREY, Esq., Secretary to the Government of India, Home Department.

Dated Fort St. George, the 27th August 1860.

SIR,—I am directed by the Honorable the Governor in Council to forward the accompanying letter from the Acting Civil Auditor, dated 16th instant, requesting the orders of Government on certain doubtful points connected with the Income Tax Act No. XXXII. of 1860.

2. As the questions raised by Mr. Balmain in this letter will require to be treated uniformly at all the Presidencies, this Government have considered it proper to submit them for the decision of the Government of India. It appears to this Government that contributions to the Civil Fund, and the Civil salaries of Military Officers in Civil Employ, have been improperly subjected to the Income Tax by the late Acting Civil Auditor, and that the sums so levied will need to be refunded.

I have, &c.

(Signed) J. D. BOURDILLON, Secretary to Government.

REVENUE DEPARTMENT.

Proceedings of the Madras Government.

Read the following letter from W. BALMAIN, Esq., Acting Civil Auditor, to T. PYCROFT, Esq., Chief Secretary to Government, Fort St. George, dated 16th August 1860, No. 240 :—

SIR,—I have the honour to bring to the notice of Government, that the Act imposing the Income Tax is not so clear in all points of detail, but that different constructions may be made in regard to several Sections.

2. As so short a notice of the introduction of the Act was given, and as the audit of salaries could not well be delayed till all these doubtful points were cleared up, the Civil Auditor has acted to the best of his judgment. I think it, however, proper at once to submit, for the information and orders of Government, the different temporary rules which have been applied, or which in my opinion should be applied, in auditing the Bills for July. If the rulings are considered correct, I propose to send a copy to the Civil Auditor, Fort William, as uniformity of practice at the different Presidencies is very desirable.

(1.) The Ex-officio Assessor should take the oath required by Section XXXIII.

This has not yet been done. I am not aware if Commissioners have been appointed by Government before whom the oath can be taken.

(2.) The deductions on account of the Civil Funds, Annuity and Charitable, should be exempted from Income Tax.

This has not yet been acted on, but appears to me in accordance with Section CXXXIV.

(3.) All persons whose Official salary and allowances would not subject them to the Tax have been exempted. They have not been assumed to possess other property and taxed till they could prove the contrary. The procedure laid down in Sections CXVI. to CXXII. could not be applied to every Civil employé.

(4.) The rule in Section IV. has been applied to the monthly deductions for the Income Tax separately to the three and the one per Cent. and in every calculation the odd pies have been left out.

(5.) Pensions paid after audit have been taxed in this Office; but I am doubtful whether Section XXX. includes Civil Auditor. In regard to Pensions paid before audit, the Collectors or Treasury Officers are the Assessors, and in the Audit Office the gross amount of the Pensions must, I presume, be passed without any deductions.

(6.) Military Officers in Civil employ, though their total pay and allowances, Military and Civil, do not amount to Rupees 415 per month, have been taxed for the part of their Income derived from the Civil Department. This appears to me contrary to the Section CXXVII.

(7.) Persons not in the Army, but employed in Police Corps, are they exempted under Section CXXVII? The European Police of Madras have not been charged with the Tax.

(8.) Military men in Civil employ, whose consolidated salary, or whose Military pay and Civil allowance exceed a Captain's pay, are charged on the total, after deductions on account of Tentage and Horse allowance.

3. As it is important that the correct interpretation of these several points should be laid down as soon as possible, I hope that an early reply may be sent, conveying the orders of Government.

Order thereon, 27th August 1860, No. 1443.

1. As the questions stated in this letter must be settled in the same way throughout India, the Governor in Council resolves to transmit them for the decision of the Government of India.

2. It appears to this Government that stoppages have been improperly made in the cases numbered 2 and 6, and that the sums so levied must be refunded.

(True Extract,)

(Signed) J. D. BOURDILLON, Secretary to Government.

To the CIVIL AUDITOR.

No. 1990.

TRANSFERRED to the Financial Department for disposal, with reference to Resolution recorded in that Department, No. 8041, dated the 7th instant.

By order of the Governor General in Council.

(Signed) H. U. BROWNE,

Under-Secretary to the Government of India.

Home Department, the 11th September 1860.

No. 9242.

From C. H. LUSHINGTON, Esq., Secretary to the Government of India,

To the SECRETARY TO THE GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Dated Fort William, the 14th September 1860.

SIR,—I am directed to acknowledge the receipt of your letter to the address of the Secretary to the Government of India, in the Home Department, No. 1444, dated 27th ultimo, forwarding a copy of a letter from the Officiating Civil Auditor, in which he requests the orders of Government on certain doubtful points connected with the Income Tax Act, No. XXXII. of 1860.

2. In reply, I am desired by the Governor General in Council to append the following answers to the questions involved in Mr. Balmain's reference:—

1st.—This point is met by Section IV. of Act XXXIX. of 1860.

2nd.—Yes. They should be exempted.

3rd.—See orders passed in this Department on the 3rd instant, No. 7926. Copy communicated to Civil Auditor, Madras, under Endorsement No. 7928.

4th.—The practice reported is correct.

5th.—Pensions paid before audit will be taxed just the same as those paid after audit, and it will be the business of the Auditor to check the sums deducted by the Collectors and others; the disbursing Officer being held responsible for any sums not duly levied under the Law.

6th.—This point is provided for by Section VII. of Act XXXIX. of 1860.

7th.—This point is met by the orders passed in this Department on the 11th ultimo. See Telegram to Civil Auditor, North-Western Provinces, of that date, copy annexed.

8th.—This is correct. Tentage and Horse allowances are exempt from assessment, under Section CXXIX. of Act XXXII. of 1860.

I have, &c.

(Signed) C. H. LUSHINGTON, Secretary to the Government of India.

No. 10224.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, dated 8th October 1860.

From H. BELL, Esq., Under-Secretary to the Government of Bengal, to the Secretary to the Government of India, Financial Department—(No. 2625, dated Fort William, the 22nd September 1860.)

REVENUE—INCOME TAX.

SIR,—In forwarding the accompanying copy of a letter* from the Officiating Civil Auditor, I am directed to state that, in the Lieutenant Governor's opinion, the allowances therein referred to are of the nature of Income, not of travelling allowance. But as the question is a general one, the Lieutenant Governor considers it right to submit it for the consideration and orders of the Government of India.

From H. D. SANDEMAN, Esq., Officiating Civil Auditor, Fort William, to W. S. SETON-KARR, Esq., Officiating Secretary to the Government of Bengal—(No. 2948, dated the 7th August 1860.)

SIR,—I have the honour to request the favour of your informing me at your early convenience whether, in the opinion of His Honour the Lieutenant Governor of Bengal, the allowances noted in the margin, passed to Medical Officers in charge of Dispensaries, are to be regarded as travelling allowances or as Income taxable under Act XXXII. of 1860.

Civil Assistant Surgeon	Rs. 30
Sub-Assistant Surgeon	„ 20
Native Doctor	 „ 10

FINANCIAL DEPARTMENT, Fort William, the 8th October 1860.

RESOLUTION.—The Governor General in Council agrees with His Honour the Lieutenant Governor of Bengal in thinking that the allowances† referred to in the letter from the Civil Auditor, No. 2948, dated the 7th August last, are of the nature of Income, and not of travelling allowance.

† Allowance to Civil Assistant Surgeon	Rs. 30
To Sub-Assistant Surgeon	 „ 20
To Native Do	 „ 10

Ordered, that a copy of the above be sent to the Government of Bengal for information, with reference to its Secretary's letter No. 2625, dated the 22nd ultimo.

‡ Foreign Department.

§ Governments of Madras, Bombay, N. W. Provinces, and Punjab.

|| Civil Auditors Fort William, Madras, Bombay, N. W. Provinces, and Punjab.

Ordered also, that a copy of the above be sent to the Department,‡ Governments§ and Officers|| noted in the margin, for information and guidance.

(A true Extract)

(Signed) C. HUGH LUSHINGTON, Secretary to the Government of India.

No. 117 of 1860.

From the SECRETARY to the SUDDER BOARD of REVENUE, N. W. PROVINCES, Allahabad,

To G. E. W. COUPER, Esq., C.B., Secretary to the Government of the N. W. P., Allahabad.

SEPARATE REVENUE DEPARTMENT.

Dated Allahabad, the 14th September 1860.

SIR,—The Board find that some uncertainty prevails as to the jurisdiction of Collectors in the assessment of Cantonments under the Income Tax Bill. Cantonments are included in the Districts of the Collectors as constituted by Section VIII. of the Act, and all Officers and others are responsible to the Collectors for the payment of the assessment on all Income not being Military pay.

Present:

W. MUIR, Esq., Senior Member; and
R. MONEY, Esq., Junior Member.

2. In order to facilitate operations in this respect, the Board would propose that Collectors be empowered to nominate, and the Government appoint, all Cantonment Joint Magistrates to be the Assessors of their respective Cantonments, in subordination to the Collectors of their several Districts. The Cantonment Joint Magistrate is more accustomed than the Collector to deal with the residents in Cantonments, and the assessments will therefore be made without difficulty by that Officer.

I have, &c.

(Signed) W. H. LOWE,
Secretary to the Sudder Board of Revenue.

No. 33 A of 1860.

From G. COUPER, Esq., Secretary to the Government of the N. W. P.

To W. H. LOWE, Esq., Secretary to the Sudder Board of Revenue, N. W. P.

REVENUE DEPARTMENT.

Dated Nynee Tal, the 22nd September 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 117, dated the 14th instant, in which the Board recommend that all Cantonment Joint Magistrates be appointed Assessors under the Income Tax Act of their respective Cantonments in subordination to the Collectors of their several Districts; and in reply to observe that it is already in the option of the Collector to nominate as an Assessor any person whom he may think fit, and there is no reason why the Cantonment Joint Magistrate should not be so appointed.

2. It appears to the Lieutenant Governor that every Cantonment Joint Magistrate should either be appointed an Assessor, or associated with the Collector, under Section XIX. of the Act and Section LXXXI. of the Resolution dated the 22nd August, for the assessment of all persons resident in Cantonments.

3. The Collector of Bareilly, I am to state, has already been demi-officially advised to the above effect.

I have, &c.

(Signed) G. COUPER,
Secretary to Government of the N. W. P.

No. 34 A of 1860.

REVENUE DEPARTMENT, N. W. P.

Dated Nynee Tal, the 22nd September 1860.

ORDER.—Ordered, that copies of the foregoing be forwarded to the Secretary to the Government of India, in the Home Department, for information.

(Signed) J. D. SANDFORD,
Officiating Under-Secretary to the Government of N. W. P.

No. 2192.

Forwarded to the Financial Department for consideration and orders.

By order, &c.

(Signed) H. U. BROWNE,
Home Department, the 2nd October 1860.
Under-Secretary to the Government of India.

No. 10217.

Fort William, the 8th October 1860.

FINANCIAL DEPARTMENT.

The views expressed by the Government of the North-Western Provinces, in the letter of its Secretary to the address of the Secretary to the Sudder Board of Revenue, North-Western Provinces, No. 33A, dated the 22nd ultimo, being in accordance with the provisions of the Income Tax Act, are approved by the Governor General in Council.

ORDER.—Ordered, that a copy of the above Resolution be sent to the Home Department for information, and for communication to the Government North-Western Provinces.

By order of the Governor General in Council,

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 40.

From HONORABLE E. DRUMMOND, Accountant General,

To the SECRETARY TO GOVERNMENT OF INDIA, in the Financial Department.

Dated Fort William, the 27th August 1860.

SIR,—I have the honour to request the favour of your obtaining the orders of Government as to whether Income Tax is leviable by the Accountant General or Sub-Treasurer as an ex-officio Assessor on orders passed for payment by the Accountant General Supreme Court. The question has arisen with

reference to an order of the Accountant General of the Supreme Court for the payment of an made in claim against an Insolvent Estate the assets of which had been placed by that Officer in the custody of Government.

The payment in question not being of the nature of "property or profit," mentioned in the several Schedules in Part I. of the Act as chargeable with duty, and not being paid from the public Revenues, is not apparently liable to Tax.

But a doubt has arisen whether charitable Pensions paid to individuals from sums set apart for the purpose by private individuals, such for instance as the Barretto Fund, are subject to taxation by the Ex-officio Assessors.

The latter part of Clause 26 of the Act, which charges duty on all "profits arising within any Office or Department under the management and control of, or the accounts of which are rendered to, or pass through the Office of the said several Officers respectively," might be construed as relating to monies under the control of the Supreme Court; but of which the accounts are kept in my Office.

I have, &c.

(Signed) E. DRUMMOND, Accountant General.

No. 7814.

Forwarded to the Officiating Solicitor to Government for the Advocate General's opinion.

By order, &c.

(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

Financial Department, the 1st September 1860.

No. 339.

From R. F. STACK, Esq., Officiating Solicitor to Government,
To C. HUGH LUSHINGTON, Esq.,
Secretary to the Government of India, Financial Department.

Dated Fort William, the 5th October 1860.

SIR,—With reference to your Office Docket No. 7814, dated the 1st ultimo, I have the honour to forward herewith, for the information of Government, a copy of the Advocate General's opinion as to whether the payment of an admitted claim against an Insolvent Estate, the assets of which had been placed in the custody of Government, is liable to Income Tax.

2. The original enclosure is herewith returned.

I have, &c.

(Signed) R. F. STACK, Officiating Solicitor to Government.

Opinion of W. RITCHIE, Esq., Advocate General.

The particular payment referred to, viz., payment of an admitted claim against an Insolvent Estate, the assets of which had been placed in the custody of the Government, and which payment is made upon an order of the Accountant General, is clearly not liable to Income Tax. Such a payment does not fall under any head of income or profits chargeable under the Act.

2. With respect to *periodical* payments made upon the order of the Accountant General of the Supreme Court by way of charitable Pensions from funds set apart by individuals, such as the Barretto Fund, I think that where the Pension exceeds Rupees 200 per annum, it will be the duty of the Accountant General to the Government, as the Officer to whom the accounts of such payments are rendered, and through whose office they pass, and as Ex-officio Assessor under Section XXVI., to assess the Pensioners with the duties payable on such Pensions, and to deduct the duties under Section C., Rule 11, at the time of payment. This of course will only apply to the case of periodical Pensions, and not to sums paid from time to time out of the funds in question upon the order of the Accountant General of the Supreme Court by way of donations or other single payments. Where the Pension payable is less than at the rate of Rupees 200 per annum, I think it may fairly be assumed (unless the contrary be known), that the whole profits or income of the Pensioner arises from such Pension; and that, under Section CXXXIII. he may be exempted by the Accountant General, as Ex-officio Assessor, from the duties, without any formal application, so that in such cases the orders for payment of the Accountant General of the Supreme Court may be passed without deduction. Where the annual Pension exceeds Rupees 200 per annum, the Local Government alone, under Section CXXXIII., can, I think, grant exemption.

The 1st October 1860.

(Signed) W. RITCHIE, Advocate General.

No. 10412.

From C. H. LUSHINGTON, Esq., Secretary to the Government of India.
To the HONORABLE E. DRUMMOND,
Accountant General to the Government of India, Fort William.

FINANCIAL DEPARTMENT.

Dated Fort William, the 10th October 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 40, dated the 27th August last, soliciting the orders of Government as to whether Income Tax is leviable by the Accountant General or

Sub-Treasurer, as an ex-officio Assessor, on orders issued by the Accountant General, Supreme Court, and whether charitable Pensions paid to individuals from sums set apart for the purpose by private individuals, such as the Barretto Fund, are subject to taxation by the Ex-officio Assessors.

2. In reply, I am desired to forward to you a copy of the Advocate General's opinion on the questions referred to, for your guidance.

I have, &c.

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

ORDERED, that copies of the foregoing letter, and of the Advocate General's opinion, be forwarded to the Officers noted in the margin, for information and guidance.
Accountants General Madras and Bombay.
Sub-Treasurers Fort William, Madras, and Bombay.

No. 580.

Service Message by Electric Telegraph.

From Bombay, from the Civil Auditor,

To Calcutta, to the Secretary to the Government of India, Financial Department.

If the pay of Military Officers in Civil employ is 600 Rupees, of which 105 Rupees is to be deducted, for untaxable allowances, is he not taxable on balance 495 Rupees. Bombay Government say not; but your letter No. 9242, paragraph 8th, seems to say so. Sent from Bombay 7 o'clock P. M.

No. 10435.

From C. H. LUSHINGTON, Esq.,
Secretary to the Government of India,

To the CIVIL AUDITOR, BOMBAY.

FINANCIAL DEPARTMENT.

Dated Fort William, the 12th October 1860.

SIR,—I am directed to acknowledge the receipt of your Telegram, enquiring "if the pay of Military Officers in Civil employ is 600 Rupees, of which 105 is to be deducted for untaxable allowances, is he not taxable on balance 495 Rupees."

2. In reply, I am desired to inform you that it is quite clear, from the wording of Section VII. of Act XXXIX. of 1860, that Military Officers and men in purely Civil employment, other than employment in the Police, are liable to the Tax on the whole of their consolidated allowance.

3. No exception which they may claim on their Military pay can be allowed except under Section CXXVII. of Act XXXII. of 1860, and it is clearly stated that this Section *does not* extend to Military Officers in Civil employment. To exempt them would, moreover, in the opinion of the Governor General in Council, place them at undue advantage compared with Civil Servants holding like appointments on like pay.

I have, &c.,

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 261 of 1860-61.

To the SECRETARY TO THE GOVERNMENT OF INDIA, Financial Department.

With reference to the Resolution of Government, in the Financial Department, No. 79, dated 7th instant, requests to be favored with the decision of Government on the accompanying letter No. 59, of the 4th idem, from the Executive Commissariat Officer, at Meerut, enquiring whether the Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments are exempted from the Income Tax.

2. By Section VII. of Act XXXIX. of 1860, Officers and Non-Commissioned Officers in Civil employment, other than employment in the Police, are liable to the Income Tax on the same terms as other Civilians. If the term Civil employment includes service in the Commissariat Department, Warrant and Non-Commissioned Officers in that Department are subject to the Tax on the footing of Civilians, but probably Government do not intend that those classes should be taxed, unless their aggregate receipts from the Commissariat and Pay Departments exceed the pay and allowances of a Captain of Infantry, viz. Rupees (415-6-0) four hundred and fifteen and six annas per mensem.

3. The term "Civil employment," would bear the same relation to the Commissariat Service of a Commissioned Officer as that of a Warrant or Non-Commissioned Officer; but Commissioned Officers whose aggregate receipts exceed Rupees (415-6-0) four hundred and fifteen and six annas a month, are liable under Section CXXVII. of Act XXXII., independently of any construction of Act XXXIX., and there is therefore no question regarding them.

4. A reply is solicited at early convenience, with the return of the enclosure.

(Signed) T. F. HOBDAY, Major,
Officiating Auditor of Commissariat Accounts.

Audit Office, Commissariat Department; Fort William, the 13th September 1860.

No. 59.

From CAPTAIN J. R. CHRISTOPHER, Assistant Commissary General, Meerut,
To the AUDITOR OF COMMISSARIAT ACCOUNTS, Fort William.

Dated Meerut, the 4th September 1860.

SIR,—With reference to the Income Tax Act, I should feel obliged by your informing me whether Medical Subordinates are exempted.

I presume that Warrant Officers and the Staff pay of Commissariat Serjeants are exempted, provided the recipients are in receipt of pay and allowance less than that of a Captain of Infantry.

I have, &c.

(Signed) J. R. CHRISTOPHER, Captain,
Assistant Commissary General.

—
No. 9503.

From C. H. LUSHINGTON, Esq., Secretary to the Government of India,
To the SOLICITOR TO GOVERNMENT, Calcutta.

(FINANCIAL DEPARTMENT.)

Dated Fort William, the 20th September 1860.

SIR,—I am desired to forward to you a copy of the papers noted in the margin, and to request that you will be good enough to obtain the opinion of the Advocate General on the question as to whether Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments

Letter from the Officiating Auditor of Commissariat Accounts, No. 261, dated the 13th September 1860.

Letter from the Executive Commissariat Officer at Meerut, No. 59, dated 4th idem.

can be held to be exempted from Income Tax under Section CXXXVII. of Act No. XXXII. of 1860, or to be liable to the Tax under Section VII. of Act XXXIX., and to submit the same to this Department for the information of Government.

I have, &c.

(Signed) C. H. LUSHINGTON, Secretary to the Government of India.

—
No. 343.

From R. F. STACK, Esq., Officiating Solicitor to Government of India,
To C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department.

Dated Fort William, the 5th October 1860.

SIR,—With reference to your letter No. 9503, dated the 20th ultimo, I have the honour to forward herewith, for the information of Government, a copy of the Advocate General's opinion as to the liability of Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments to the Income Tax.

I have, &c.

(Signed) R. F. STACK, Officiating Solicitor to Government.

—
OPINION.

I am of opinion that Warrant and Non-Commissioned Officers of the Commissariat Department are, while employed upon the proper duties on that Department, exempt from the Income Tax, under Section CXXXVII. of Act XXXII. of 1860, and do not fall within the provision of Section VII. of Act XXXIX. of 1860. When detached from Military employment, and engaged upon duties of a Civil nature, they will, I think, fall within the provision of the latter Act, and become subject to Income Tax.

With respect to Warrant and Non-Commissioned Officers in the Medical Department, their liability to an exemption from the Tax will depend on the nature of the employment in which they are for the time being engaged. While serving with any of the Forces, of whatever branch, such persons will, I think, be exempted from the Tax, under the former Act. When serving as Assistants to Civil Surgeons, at non-Military stations, or in other appointments, the general duties of which are of a Civil nature, although the holder may at any time be liable to enter or to undertake Military duties, such Officers will, I think, be subject to the Tax, as falling within the exceptions of Act XXXIX. of 1860.

The 1st October 1860.

(Signed) W. RITCHIE, Advocate General.

—
No. 10528.

From C. H. LUSHINGTON, Esq., Secretary to the Government of India,
To the OFFICIATING AUDITOR OF COMMISSARIAT ACCOUNTS.

(FINANCIAL DEPARTMENT.)

Dated Fort William, the 12th October 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 261, dated the 13th ultimo, inquiring whether the Warrant and Non-Commissioned Officers of the Medical and Commissariat Departments are exempted from the Income Tax.

2. In reply I am desired to forward to you copy of the Advocate General's opinion* on the subject, and to request that it may be acted on.

* Dated 1st October 1860.

3. The original enclosure of your letter under acknowledgment is herewith returned.

I have, &c.

(Signed) C. H. LUSHINGTON, Secretary to the Government of India.

No. 64 A.

From G. COUPER, Esq.,

Secretary to the Government of the North Western Provinces,

To C. H. LUSHINGTON, Esq.,

Secretary to the Government of India.

FINANCIAL DEPARTMENT:

(REVENUE, INCOME TAX.)

Fort William, dated Nynce Tal, the 3rd October 1860.

From Officiating Civil Auditor, North Western Provinces, No. 129, dated 20th August, and enclosures.

To the Officiating Civil Auditor, North Western Provinces Telegram, dated 24th August.

To the Officiating Civil Auditor, North Western Provinces, No. 1083 A., dated 25th August.

From Officiating Civil Auditor, North Western Provinces, No. 139, dated 29th August.

To the Officiating Civil Auditor, North Western Provinces, in reply.

SIR,—In forwarding, under the general instructions of the Government of India, the accompanying copy of a correspondence noted in the margin, I am desired to solicit the instructions of His Excellency the Governor General in Council on the opinion therein expressed by the Lieutenant Governor, as to the illegality of any other Officer than the Civil Auditor computing or assessing the Duties chargeable under Act XXXII. of 1860, on Civil salaries and stipends payable from the public Revenue after audit.

I have, &c.

(Signed) G. COUPER, Secretary to the Government of the N. W. P.

No. 129 of 1860.

From J. EEDE, Esq.,

Officiating Civil Auditor North Western Provinces.

To G. COUPER, Esq.,

Secretary to the Government North Western Provinces.

(No. 1541.)

Dated Allahabad, the 20th August 1860.

SIR,—I have the honour to forward to be laid before the Honorable the Lieutenant Governor, the accompanying draft of a Circular letter and Form of Abstract of Salaries and Establishment, which I purpose issuing for the guidance of all Officers transmitting Bills to my Office for audit, and trust they will meet with His Honour's approval.

2. As I am most anxious to issue the Circular before the close of the month, I beg you will be kind enough to let me know the result by Telegraph; for I have arranged with the Government Press to have the needful done at once.

I have, &c.

(Signed) J. EEDE, Officiating Civil Auditor.

CIRCULAR.

To

SIR,—I have the honour to transmit, for your information and guidance, the accompanying Form of Abstract to be substituted for that now in use, commencing with the current month.

2. I trust it will be found clear, simple, and easy of introduction. It must, however, be distinctly understood that, as my audit Registers for 1860-61 have already been opened, no alteration is necessary in the entry of the details of Establishment in monthly Abstracts, which should show the same amounts under the different headings as heretofore.

3. It will be observed that, in the case of Ministerial Officers, each individual's salary must be separately shown under every heading up to Rupees 17, which is the lowest amount assessable, and what remains can be entered in a lump, to complete the regular totals.

4. As duty can only be levied on the net amount of salary to be drawn by each individual, care must be taken to show all deductions to be credited to Government in the body of the Abstract as well as under the heading "Particulars of deduction." In the case of leave of absence with substitute, their respective salaries must be separately entered, and assessment thereon also, as laid down in Section C., Rule 17.

5. With reference to the abatement of duty to be allowed in respect of the annual Premiums or sum paid for Life Insurance provided for in Section CXXXIV. of the Act, orders will be hereafter issued on the subject.

I have, &c.

(Signed) J. EEDE, Officiating Civil Auditor.

Civil Auditor's Office, N. W. P., Allahabad, the 20th August 1860.

*Detail Abstract of Salaries and Establishment of the Collectorship of Zillah
the Month of August 1860.*

for

Names.	Designation.	Salary with Deduction.	Monthly Salary.	DEDUCTION ON ACCOUNT OF INCOME TAX.					
				Imperial at 2 per cent.		Imperial at 3 per cent.		Local at 1 per cent.	
A. B.	Collector and Magistrate.. ..	Rs. a. p. 2250 0 0	Rs. a. p. 2250 0 0						
	On account of leave								
	Subscription to Funds 146 4 0	146 4 0							
		2103 12 0							
C. D.	Deputy Collector and Joint Magis- trate, 2nd Grade	700 0 0	700 0 0			63 1 0		21 0 0	
	On account of leave								
	Subscription to Funds 59 8 0	59 8 0							
		640 8 0							
E. F.	Assistant Collector and Magistrate, with power of Deputy Collector and Joint Magistrate	500 0 0	500 0 0			19 3 0		6 6 0	
	On account of leave								
	Subscription to Funds 42 8 0	42 8 0							
		457 8 0							
G. H.	Assistant Collector and Magistrate. On account of leave	400 0 0	400 0 0			13 11 0		4 9 0	
	Subscription to Funds 35 0 0	35 0 0							
		365 0 0							
	Deputy Collector's Salary .. 250 0 0					10 15 0		3 10 0	
	Personal Allowance 50 0 0	300 0 0	300 0 0			9 0 0		3 0 0	
	ENGLISH OFFICE.					115 14 0		38 9 0	
	Head Clerk	120 0 0				3 9 0		1 3 0	
	2nd ditto	60 0 0				1 12 0		0 9 0	
	3rd ditto	35 0 0							
	1 Duftry	6 0 0			0 11 0				
			221 0 0						
	PERSIAN OFFICE.								
	Sheristadar	60 0 0				1 12 0		0 9 0	
	Moonshee	45 0 0				1 5 0		0 7 0	
	9 Mohurirs drawing less than 17 Rupees per month	104 0 0							
			209 0 0						
	ACCOUNTANT'S DEPARTMENT.								
	5 Mohurirs		65 0 0						
	RECORD OFFICE.								
	Record-keeper	30 0 0			0 9 0				
	2nd ditto	30 0 0			0 9 0				
	Mohurirs and Duftry.. ..	26 0 0							
			86 0 0						
	NAZIRAT DEPARTMENT.								
	Nazir	25 0 0			0 8 0				
	Jemadar and Peons	107 0 0							
			132 0 0						
	DEPUTY COLLECTOR'S OFFICE.								
	4 Mohurirs		40 0 0						
	HUZZOOR TUHSEEL.								
	Tuhseeldar	100 0 0				3 0 0		1 0 0	
	Subordinate Establishment and Stationery ..	139 0 0							
			239 0 0						

Names.	Designation.	Salary with Deduction.	Monthly Salary.	DEDUCTION ON ACCOUNT OF INCOME TAX.					
				Imperial at 2 per cent.		Imperial at 3 per cent.		Local at 1 per cent.	
	CHUNAR TUHSEEL.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.		Rs. a. p.	
	Tuhseeldar	100 0 0	....	....		3 0 0		1 0 0	
	Ditto	20 0 0	....	0 6 0					
	Subordinate Establishment and Stationery ..	122 0 0	242 0 0						
	ROBERTS' GUNGE TUHSEEL.								
	Tuhseeldar	100 0 0	....	....		3 0 0		1 0 0	
	Ditto	20 0 0	....	0 6 0					
	Subordinate Establishment and Stationery ..	99 0 0	219 0 0						
	Quangoe of Chunar	20 0 0	....	0 6 0					
	Ditto of Roberts' Gunge.. .. .	20 0 0	....	0 6 0					
	Ditto of Bhoelee	20 0 0	....	0 6 0					
	Ditto of Kone	20 0 0	....	0 6 0					
	Ditto of Bhugwunt	20 0 0	....	0 6 0					
			100 0 0						
	TREASURY DEPARTMENT.								
	Treasurer	150 0 0	....	....		4 8 0		1 8 0	
	Naib ditto	20 0 0	....	0 6 0					
	4 Mohurirs and 2 Purkhias	55 0 0	225 0 0						
	ABKAREE DEPARTMENT.								
	Peshkar of Abkaree	25 0 0	....	0 8 0					
	Saving	1 0 0	26 0 0						
	Total.... Rupees	....	5954 0 0	5 13 0		21 14 0		7 4 0	

Collector's Office,
The

Zillah,
1860.

E. E.,
Collector.

Particulars of Deduction.

		Rs. a. p.	Rs. a. p.
Deduct A. B.'s subscription to the Annuity Fund at 4 per cent.		90 0 0	
Ditto ditto to Civil Fund, Ordinary, at 2-8 per cent.		56 4 0	
			146 4 0
Deduct C. D.'s ditto to the Annuity Fund at 4 per cent.		28 0 0	
Ditto ditto to Civil Fund, Ordinary, at 2-8 per cent.		17 8 0	
Ditto ditto to additional ditto at 2 per cent.		14 0 0	
			59 8 0
Deduct E. F.'s ditto to the Annuity Fund at 4 per cent.		20 0 0	
Ditto ditto to Civil Fund, Ordinary, at 2-8 per cent.		12 8 0	
Ditto ditto to additional ditto at 2 per cent.		10 0 0	
			42 8 0
Deduct G. H.'s ditto to the Annuity Fund at 4 per cent.		16 0 0	
Ditto ditto to Civil Fund, Ordinary, at 2-8 per cent.		10 0 0	
Ditto ditto to additional ditto at 2 per cent.		8 0 0	
Ditto ditto for a Daughter, at $\frac{1}{4}$ per cent.		1 0 0	
			35 0 0
Savings in Abkaree Establishments.			1 0 0
			38 0 0

Deductions on account of Income Tax.

	Imperial at 2 per cent.	Imperial at 3 per cent.	Local at 1 per cent.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Officers .. .. .	....	115 14 0	38 9 0
Establishment	5 13 0	21 14 0	7 4 0
	5 13 0	137 12 0	45 13 0
Total Deductions.... Rupees			473 10 0

Service Message by Electric Telegraph.

From Nynce Tal,

From Secretary to the Government, North-Western Provinces,
To Allahabad,

To Officiating Civil Auditor, North-Western Provinces.

Your Draft of a Circular letter and Form of Abstract of Salaries and Establishment, which you proposed to issue for the guidance of all Officers transmitting Bills to your Office for audit, have been approved by His Honour.

(Signed) J. D. SANDFORD,
Officiating Under-Secretary to Government, North-Western Provinces.

No. 1083 A.

From G. COUPER, Esq., Secretary to the Government, North-Western Provinces.

To J. EEDE, Esq., Officiating Civil Auditor, North-Western Provinces.

(REVENUE.)

Dated Nynce Tal, the 25th August 1860.

SIR,—The Telegram which was despatched yesterday, conveying approval of your proposed No. 1083 A, dated 24th August 1860. Suspend issue Circular, as submitted with letter No. 129, dated the of the proposed Circular sent with your letter No. 129, 20th instant, had been revoked by another message, dated 20th instant, until you receive orders by post. of which copy is given in the margin.

On a close examination of the Form of Abstract which you desire to prescribe, it is apparent that the effect thereof will be to throw upon all Heads of Offices or their Establishments the labour of calculating the Income Tax upon all salaries which may be liable to the duty under Act XXXII. of 1860.

The duty of assessing the Salaries of all public Officers payable out of the Government Revenue has been assigned to you as an *ex-officio* Assessor under Section XXVII. of the Act, and this duty you must perform. The Lieutenant Governor cannot allow it to be thrown upon those who are not required by the Law either to compute the duties or to assess them, and among whom are included the Collectors, whose functions, in connection with the Act, are onerous enough without any super-addition.

You must amend your proposed Form of Abstract accordingly.

I have, &c.

(Signed) G. COUPER,
Secretary to the Government, North-Western Provinces.

No. 129 of 1860.

From J. EEDE, Esq., Officiating Civil Auditor, North-Western Provinces.

To G. COUPER, Esq., Secretary to the Government, North-Western Provinces.

(REVENUE DEPARTMENT.)

Dated Allahabad, the 29th August 1860.

SIR,—I have the honour to acknowledge receipt, this day, of your letter, No. 1083 A. of the 25th instant, and in reply, to inform you that, owing to the carelessness of the Telegraph Office, a mistake has occurred in the publication of my Circular and Form of Abstract in the *Government Gazette* of yesterday's date.

2. I beg to observe that your *two* Telegrams on the subject reached me *together* at 3 P.M., on the 25th instant, and I was at a loss to decide whether the one of approval or that of suspension was to be considered as the final order, although the latter bore a prior number to the former.

3. To remove, however, all doubt, I wrote to the Officer in charge of the Telegraph Office at once forwarding the documents in question, and was informed by him in reply that the Telegram to suspend issue was despatched from your Office on the 23rd, and the other of approval on the 24th instant, the date and hour being at the same time inserted in both Telegrams when returned. This satisfied me, and I issued the order for the insertion of my Circular and Form of Abstract in the *Government Gazette*.

4. For His Honour's satisfaction, the two Telegrams and Note from the Officer in charge of the Telegraph Office are enclosed, and I shall now await further instructions before moving again in the matter, although I may mention that, as all Officers are not supplied with the Gazette, I have also had the Circular and Form of Abstract printed for circulation.

5. In conclusion, I beg respectfully to observe that the Bengal Civil Auditor has published in the *Calcutta Gazette* an entire new Form of Abstract, dated 15th instant, and Officers are required to submit their monthly Pay Abstracts for audit accordingly, with the amount of Income Tax leviable from each individual properly filled in.

I have, &c.

(Signed) J. EEDE, Officiating Civil Auditor.

No. 63 A.

From G. COUPER, Esq., Secretary to the Government, North-Western Provinces,

To J. EEDE, Esq., Officiating Civil Auditor North-Western Provinces.

(REVENUE.)

Dated Nynce Tal, the 3rd October 1860.

SIR,—Your letter No. 139, dated the 29th August 1860, has been laid before the Lieutenant Governor.

2. The mistake of the Telegraph Office, by which my Message, approving of the Circular proposed in your letter No. 129, dated 20th August 1860, was despatched subsequently to that desiring you to suspend its issue, is much to be regretted. At the same time, it appears to the Lieutenant Governor that you should not, in the uncertainty which existed, have proceeded to issue your Circular until you had received the communication which you were expressly told, in the Message suspending its issue, to expect. You had no right to assume that "the orders by post," which were promised, would not reach you in due course.

3. The Lieutenant Governor still holds the opinion expressed in my letter No. 1083 A., dated the 25th August. The Law imposes upon you, as *ex-officio* Assessor, the duty of assessing the Income Tax upon all salaries, stipends, &c., payable from the State Revenues at the *time of audit*. By your unauthorised instructions, the labour of computing the duties is laid upon Officers who are not Assessors under the Act, and many of whom are charged with the anxious and onerous duty of executing the general provisions of the Act. Your Office, although on your representation it has been strengthened for this very purpose by the appointment of four Calculators, is relieved of its proper duty at the expense of others infinitely more burthened.

4. The Lieutenant Governor is even inclined to doubt the legality of the course which you have prescribed. Neither a Judge nor a Collector, nor any other Officer except the Civil Auditor, is authorised by Act XXXII. of 1860 either to compute or to assess the duties chargeable on Civil salaries and stipends payable from the public Revenue after audit, and this, of course, if the Lieutenant Governor's construction of the Law be correct, is an objection more serious even than that above described.

5. But as your Circular has been in force for some time, and as the Civil Auditor in Bengal, who is not under the Lieutenant Governor's authority, has sent out a similar Circular, His Honour will not call upon you at once to withdraw it. He prefers that the point of Law should be judged by the supreme authority.

6. Under general instructions received from the Government of India, copies of this correspondence will be forwarded to the Financial Department, whose instructions will be awaited.

7. The Lieutenant Governor must, however, add that, if the rule prescribed by your Circular should be maintained, he will feel it incumbent upon him to remove two at least, if not the whole, of the Calculators, whose entertainment has been sanctioned on your application.

I have, &c.

(Signed) G. COUPER, Secretary to the Government, N. W. P.

No. 10540.

From C. H. LUSHINGTON, Esq., Secretary to the Government of India,

To the SECRETARY TO THE GOVERNMENT OF THE NORTH-WESTERN PROVINCES.

(FINANCIAL DEPARTMENT.)

Dated Fort William, the 15th October 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 64A., dated the 3rd instant, with copy of the correspondence therein enclosed, soliciting the instructions of this Government on the opinion expressed by the Lieutenant Governor in the correspondence alluded to, as to the illegality of any other Officer than the Civil Auditor computing or assessing the duties chargeable, under Act XXXII. of 1860, on Civil salaries and stipends payable from the public Revenue after audit.

2. The question of illegality alluded to has, the Governor General in Council observes, arisen in connection with the issue by the Officiating Civil Auditor, North-Western Provinces, of a Circular letter and Form of Abstract of Salaries and Establishment for the guidance of all Officers transmitting Bills to his Office for audit, under which Form it is necessary for those Officers to compute the duties on salaries to be assessed under the Income Tax Act.

3. In reply, His Excellency in Council directs me to observe that he cannot think that the mere preparation, by a Collector or other Officer, of a Salary Bill in the Form prescribed by the Auditor can possibly involve any illegality. Any Officer, His Excellency in Council conceives, is at liberty, as far as the Law is concerned, to prepare his Bill in any form he chooses. The simple question seems to be whether the arrangement prescribed by the Auditor facilitates business, and His Excellency in Council is inclined to think that it does. The work is done by the Clerks in the local Offices, at the cost of, perhaps, half a minute or a minute a day on an average. It gives no trouble to the Heads of those Offices, and if, as supposed by the Lieutenant Governor, and as in His Excellency in Council's opinion is probable, the practice will enable the Auditor to dispense with the services of two Calculators, the advantage to Government from allowing the practice to continue is obvious.

4. A copy of this letter has been sent to the Officiating Civil Auditor, North-Western Provinces, for his information.

I have, &c.

(Signed) C. H. LUSHINGTON, Secretary to the Government of India.

Ordered, that a copy of the above letter be sent to the Officiating Civil Auditor, North-Western Provinces, for information.

No. 10023.

From COMMANDER J. RENNIE, C. B., Superintendent of Marine,
To C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department.

Dated Fort William, the 12th October 1860.

SIR,—With reference to the Notification No. 79, published on the 12th ultimo in the *Calcutta Gazette*, I have the honour to request that you will have the goodness to inform me whether the cases indicated below are liable to deductions on account of the Income Tax, under the provisions of Act XXXII. of 1860.

2. Coolies and Artificers not on fixed monthly salaries, who are employed in the Dockyard for broken periods of a month or a year—it may be for ten, fifteen, or twenty days in the month, or two or three or more months in the year,—yet whose monthly receipts as wages may equal, or even exceed the lowest monthly amount liable to the Tax, viz. Rupees 16-10-8, but whose Income being necessarily fluctuating, may fall short of 200 Rupees a year, and as this latter cannot be ascertained until the year is completed, I would solicit instructions as to whether these extra Labourers and Artificers should have the Tax applied to their wages.

I have, &c.

(Signed) J. RENNIE, Superintendent of Marine.

No. 10542.

From C. H. LUSHINGTON, Esq., Secretary to the Government of India,
To the SUPERINTENDENT OF MARINE.

(FINANCIAL DEPARTMENT.)

Dated Fort William, the 15th October 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 10023, dated 12th instant, inquiring whether Coolies and Artificers not on fixed monthly salaries, who are employed in the Dockyard for broken periods of a month or a year, and whose monthly receipts as wages may equal, or even exceed the lowest monthly amount, viz. Rupees 16-10-8, are liable to the Income Tax.

2. In reply, I am desired to inform you that it appears to His Excellency the Governor General in Council that they should be held liable in every case in which the monthly earnings may be in excess of Rupees 16-10-8, leaving them to apply for refund, if, at the end of the year, the total Income of any of them should fall short of 200 Rupees.

I have, &c.

(Signed) C. H. LUSHINGTON, Secretary to the Government of India.

No. 149.

From H. D. SANDEMAN, Esq., Officiating Civil Auditor,
To C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department.

Dated Fort William, the 11th October 1860.

SIR,—I have the honour to request that you will have the goodness to inform me whether *Police Constables*, doing duty under the Collector of Tolls at Calcutta, are exempted from the operation of Income Tax.

I have, &c.

(Signed) H. D. SANDEMAN, Officiating Civil Auditor.

No. 10593.

From C. H. LUSHINGTON Esq., Secretary to the Government of India,
To the OFFICIATING CIVIL AUDITOR.

(FINANCIAL DEPARTMENT.)

Dated Fort William, the 17th October 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 149, dated 11th instant, enquiring whether *Police Constables*, doing duty under the Collector of Tolls at Calcutta, are exempted from the operation of the Income Tax, and in reply to state that, if their duties are Police duties they will be exempt, but not if employed to collect Tolls.

I have, &c.

(Signed) C. H. LUSHINGTON, Secretary to the Government of India.

No. 85 A.

From G. COUPER, Esq., Secretary to the Government of the North-Western Provinces,
To C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department.

(REVENUE DEPARTMENT.)

Dated Nynce Tal, the 9th October 1860.

SIR,—Under the general instructions conveyed in your letter No. 1668, dated *10th August, I am directed by Honorable the Lieutenant Governor to forward, for the information of His Excellency the Viceroy and Governor General in

* Income Tax.

Council, the accompanying copy of a letter, No. 129, dated 27th ultimo, from the Secretary to the Sudder Board of Revenue, North-Western Provinces, and of the reply thereto, relative to a question whether the One per Cent Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

I have, &c.

(Signed) G. COUPER, Secretary to Government of the N. W. P.

No. 129.

FROM W. H. LOWE, Esq., Secretary to the Sudder Board of Revenue, North-Western Provinces,
To G. COUPER, Esq., Secretary to the Government of the North-Western Provinces.

(SEPARATE REVENUE DEPARTMENT.)

Dated Allahabad, the 27th September 1860.

SIR,—The Collector of Ghazeeপুর having raised the question whether the One per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860, I am desired by the Sudder Board of Revenue to submit the following remarks on the subject, for the consideration and orders of His Honour the Lieutenant Governor.

1. *Present.*
W. MUIR, Esq., Senior Member;
and R. MONEY, Esq., Junior Member.
2. The cases of permanently and temporarily settled Districts will require separate consideration.
3. In the case of temporarily settled Districts, it is clear that the jumma alone, and not the jumma plus the authorised cesses, is to be the basis of calculation under Section XCVII. Rule I.
4. In regard to permanently assessed Districts, the Board consider that, in determining the net Income derived from land, all authorised cesses and regular village expenses, including Putwaries, and Bulahurs fees and Chowkeedaree charges, where they exist, should be deducted from the rent in the same manner as the Revenue is deducted under Rule VI. of the same Section.

I have, &c.

(Signed) W. H. LOWE,
Secretary to the Sudder Board of Revenue.

No. 84 A.

FROM G. COUPER, Esq., Secretary to the Government North-Western Provinces,
To W. H. LOWE, Esq., Secretary to the Sudder Board of Revenue, North-Western Provinces.

(REVENUE.)

Dated Nynee Tal, the 9th October 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 129, dated the 27th ultimo, submitting for orders a question raised by the Collector of Ghazeeপুর, whether the One per Cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

2. In reply, I am to state that the Lieutenant Governor concurs with the Board in thinking that, in Estates under a settlement liable to revision, the jumma alone, or, in the words of the Rule I. of Section XCVII., the annual amount of Revenue payable to Government should be taken as the basis of calculation. The cesses referred to cannot be regarded as "Revenue payable to Government."

3. In regard to Estates permanently settled, and rent-free holdings, and such like, also it seems to His Honour quite clear that the duties chargeable should be assessed upon the net rent and profits derived from the land, after deducting all authorised cesses, whether for Roads or Schools, and all proper village expenses, including Putwaries' and Bulahurs' fees and Chowkeedars' wages. These are paid from the rents or profits received or receivable from the land, and in the spirit of Clause I. Rule VI. of Section XCVII., they should be deducted in computing the duties.

I have, &c.

(Signed) G. COUPER,
Secretary to the Government, N. W. P.

No. 10718.

FROM C. H. LUSHINGTON, Esq., Secretary to the Government of India.
To the SECRETARY to the GOVERNMENT OF THE NORTH-WESTERN PROVINCES.

(FINANCIAL DEPARTMENT.)

Dated Fort William, the 22nd October 1860.

SIR—I am directed to acknowledge the receipt of your letter No. 85 A., dated 9th instant, forwarding, for information, copy of a letter from the Secretary to the Board of Revenue, North-Western Provinces, and of the reply thereto, relative to a question whether the One per cent. Road Fund, Educational Fund, and the like demands from the Zemindars, should be first deducted from the Income derivable on their Estates, and the balance then assessed under Act XXXII. of 1860.

2. In reply, I am desired to inform you that the Governor General in Council concurs in the views expressed by the Honorable the Lieutenant Governor in your letter to the board of Revenue, No. 84 A, of the 9th instant.

I have, &c.

(Signed) C. H. LUSHINGTON, Secretary to the Government of India.

No. 3709.

From C. CURRIE, Esq., Officiating Secretary to the Chief Commissioner, Oudh.

To the SECRETARY to the GOVERNMENT of INDIA, Financial Department.

(REVENUE.)

Dated Lucknow, the 18th October 1860.

SIR,—I have the honour, by desire of the Chief Commissioner, to solicit the instructions of His Excellency the Governor General on the following points, connected with the assessment of the Income Tax.

2. The Commissioner of Baiswara has brought to the Chief Commissioner's notice that the Civil Auditor has deducted the Income Tax from the Grant-in-aid allowed by Government to the Talookdaree School at Pertabgurh. The Chief Commissioner observes, by the Government Resolution published in the *Calcutta Gazette*, that His Excellency has already decided that Grants-in-aid are not liable to the Income Tax. He infers therefore that the Income of the School, derived from the voluntary subscriptions of Talookdars, is similarly exempted. He would, however, be glad of His Excellency's ruling on this point.

3. The Chief Commissioner also desires to be favoured with an expression of His Excellency's opinion as to whether Road, Ferry, and other local Funds are liable to the Tax under Act XXXII. of 1860, and also whether individuals, drawing salaries from those Funds and from School Funds, are to be considered liable to assessment under Schedule 4, as holding public employments on salaries paid by the Government of India, or under Schedule 2, on account of the profits of their employment.

I have, &c.

(Signed) C. CURRIE,

Officiating Secretary to Chief Commissioner, Oudh.

No. 10776.

From C. H. LUSHINGTON, Esq., Secretary to the Government of India,

To the OFFICIATING SECRETARY to CHIEF COMMISSIONER, OUDH.

(FINANCIAL DEPARTMENT.)

Dated Fort William, the 27th October 1860.

SIR,—I am directed to acknowledge the receipt of Mr. Officiating Secretary Currie's letter, No. 3709, dated 18th instant, and in reply to state that the Governor General in Council agrees with you in thinking that the Income of the Talookdaree School at Pertabgurh, derived from the voluntary subscriptions of Talookdars, may, like the Government grants-in-aid allowed to that School, be exempted from assessment of Income Tax. His Excellency also thinks that Road, Ferry, and other local Funds, should be exempted from the said Tax. He further considers that the salaries of individuals paid from those Funds or from School Funds are liable to assessment under Schedule 2. They cannot, he thinks, be looked upon as Civil salaries and allowances, within the meaning of Section XXVII. of the Act.

I have, &c.

(Signed) C. H. LUSHINGTON,

Secretary to the Government of India.

Ordered, that the above papers be published in the *Calcutta Gazette*, for the information and guidance of all Officers concerned.

By order of the Governor General in Council,

(Signed) C. H. LUSHINGTON,

Secretary to the Government of India.

No. 3646 of 1860.

From A. D. ROBERTSON, Esq., Acting Secretary to the Government of Bombay,

To W. GREY, Esq., Secretary to the Government of India, Home Department.

(REVENUE DEPARTMENT.)

Dated Bombay, the 11th October 1860.

SIR,—A reference was made to this Government, on the 22nd ultimo, by the Civil Auditor, requesting to be informed whether the Acting Military Auditor General, whom he consulted on the subject, was, right in asserting that no part of the salary or an Officer in Police employ was subject to Income Tax, when, though his pay exceeded in the aggregate that of a Captain of Infantry, it fell short, when certain allowances specially exempted under the Act were deducted, of an Infantry Captain's pay.

2. The Civil Auditor was of opinion that this was not intended by the Act, but that, if the total allowance of a Police Officer exceeded that of a Captain of Infantry, those integral portions thereof, such as Horse allowance, &c, which were not taxable, should be exempted from taxation, and the balance held to be liable to Income Tax.

3. His Excellency in Council considered that the Acting Military Auditor General had taken the correct view of this question, and informed the Civil Auditor accordingly.

4. I am directed to report these proceedings, for the information of the Governor General in Council, with reference to paragraph 2 of your letter No. 1866, dated the 4th ultimo.

I have, &c.

(Signed) A. D. ROBERTSON,

Acting Secretary to Government of Bombay.

No. 2401.

Forwarded to the Financial Department for consideration and orders.

By order, &c.

(Signed) W. GREY,

Secretary to the Government of India.

Home Department, the 24th October 1860.

No. 112.

(FINANCIAL DEPARTMENT).

Fort William, the 6th November 1860.

The Governor General in Council considers that the view taken by the Bombay Civil Auditor is correct. The practice observed in Bengal, in regard to the Tentage of Military Officers, whose total allowances are in excess of Rupees 415-6, but which allowance, if Tentage were deducted, would be below that sum, is as follows:—

In the case of a Captain of Foot Artillery, a deduction is first made of the exempted items, and then the Income Tax is assessed thus—

	Rs.	a.	p.
Pay and Allowances.....	433	10	0
Deduct, Tentage exempted	75	0	0
Subject to Tax	358	10	0
At 1 per Cent..... Rs.	3	9	0
At 3 " "	10	11	0
Balance..Rs.	344	6	0

This practice being in accordance with the Law, His Excellency in Council directs that it be generally followed, and that the case of the Police Officer at Bombay be decided accordingly.

Copy sent to the Home Department, with reference to endorsement No. 2401, dated 24th ultimo, for communication to the Government of Bombay, the original paper received from that Department being returned.

Copy also published in the *Calcutta Gazette*, for general information and guidance.

By order of the Governor General in Council,

(Signed) C. H. LUSHINGTON, Secretary to the Government of India.

No. 1928.

From J. D. BOURDILLON, Esq., Secretary to the Government of Fort St. George,
To W. GREY, Esq., Secretary to the Government of India, Home Department.

Dated Fort St. George, the 22nd October 1860.

SIR,—In continuation of my letter of the 4th instant, No. 1793, I am directed to forward, for the orders of the Government of India, a letter* from the Secretary to the Madras Widows' and Orphans' Fund, praying that the Fund may be exempted from the payment of the Income Tax, under Section CXXXIII. of Act XXXII. of 1860.

* Dated 8th October 1860.

2. The case is similar to those brought to notice in my letter above quoted, but on further consideration this Government doubts whether such cases do in reality fall within the terms of Clause 133 of the Act. Associations to provide for Members, or for Widows and Children of Members, do not properly come within the meaning of the term "a charity," nor can they be styled "public." This Government, therefore, request to be favored with the instructions of the Supreme Government on the subject.

I have, &c.

(Signed) J. D. BOURDILLON,

Secretary to Government of Fort St. George.

No. 2423.

Forwarded to the Financial Department, in continuation of the Endorsement No. 2319, dated 17th October 1860.

By Order, &c.

(Signed) H. U. BROWNE,

Under-Secretary to the Government of India.

Home Department, the 1st November 1860.

No. 113.

FINANCIAL DEPARTMENT, *Fort William, 7th November 1860.*

The Governor General in Council is of opinion that the Madras Widows' and Orphans Fund may, like the other Funds referred to by the Government of Madras, fairly be exempted from the payment of Income Tax.

Copy forwarded to the Home Department with reference to Endorsement No. 2423, dated 1st instant, for communication to the Government of Madras, the original enclosures being returned.

Copy of the foregoing be published in the *Calcutta Gazette* for general information.

By order of the Governor General in Council,

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 86 of 1860.

From H. L. ANDERSON, Esq.,

Chief Secretary to the Government of Bombay,

To the SECRETARY TO THE GOVERNMENT OF INDIA, Foreign Department.

POLITICAL DEPARTMENT.

Dated Bombay Castle, the 19th September 1860.

Sir,—In consequence of a reference from the Military Auditor General at this Presidency, that Officer has been informed that the salaries of Government servants at Aden should not be exempted from the payment of Income Tax, they being derived from the Revenues of India.

2. With regard to other Incomes at Aden, His Excellency the Governor in Council is of opinion that they should be exempted from the payment of the Tax; but I am desired to refer the question for the decision of the Government of India.

I am, &c.

(Signed) H. L. ANDERSON,

Chief Secretary to the Government of Bombay.

No. 4555.

Forwarded to the Financial Department for consideration and orders.

By order, &c.

(Signed) C. U. ARCHISON,

Foreign Department, the 2nd October 1860.

Under-Secretary to the Government of India.

No. 10212.

From C. H. LUSHINGTON, Esq.,

Secretary to the Government of India,

To the SOLICITOR TO GOVERNMENT.

FINANCIAL DEPARTMENT.

Dated Fort William, the 8th October 1860.

SIR,—I am desired to forward to you, in original, a letter from the Chief Secretary to the Government of Bombay, No. 86, dated the 19th ultimo, referring for decision the question as to whether other Incomes than those received by Government servants at Aden are exempted from the operation of the Income Tax Acts.

2. It will be observed that, under Schedule 2 of Act XXXII. of 1860, Income Tax is leviable "for and in respect of the several profits arising to any person *residing in India*, from any kind of property whatever, whether *situate in India or elsewhere*"; that by Rule 2 of Section CCXLVIII. of the Act, the word "India" is defined to mean "the Territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vic. Cap. 106," and that by Section I. of Cap. 106, "India" is said to mean the Territories then in possession of the *East India Company*, or which might under that Cap. become vested in Her Majesty by virtue of the Company's rights.

3. Under these circumstances the Governor General in Council is of opinion that Aden must be held to be comprised in the term "India," and that therefore *all* Incomes at Aden will be subject to the provisions of the Income Tax Acts; but before issuing orders His Excellency in Council desires to be furnished with the opinion of the Advocate General on the question.

I have, &c.

(Signed) C. H. LUSHINGTON,

Secretary to the Government of India.

No. 388.

From R. F. STACK, Esq., Officiating Solicitor to Government,

To C. H. LUSHINGTON, Esq.,

Secretary to the Government of India, Financial Department.

Dated Fort William, the 2nd November 1860.

SIR,—With reference to your letter No. 10212, dated the 8th ultimo, I have the honour to

forwarded herewith, for the information of Government, a copy of the Advocate General's opinion, as to whether persons resident at Aden are subject to the Income Tax Act.

2. The original enclosure of your letter is herewith returned.

I have, &c.

(Signed) R. F. STACK,
Officiating Solicitor to Government.

OPINION.

I am clearly of opinion that the Incomes and profits of persons resident at Aden, derived from any source mentioned in the Income Tax Act, as subject to the duties thereby imposed, are subject to those duties. There can be no possible legal doubt, I think, that Aden is in India within the meaning of the Income Tax Act.

The 18th October 1860.

(Signed) W. RITCHIE, Advocate General.

No. 114.

FINANCIAL DEPARTMENT.

Fort William, the 8th November 1860.

The Governor General in Council agrees in the opinion expressed by the Advocate General, and desires that a copy of the opinion be sent to the Government of Bombay, in reply to the enquiry made by that Government in their Secretary's letter, No. 86, dated 19th September last, as to whether other Incomes than those received by Government servants at Aden are exempted from the operation of the Income Tax Acts.

Ordered, that a copy of the above Resolution, together with a copy of the Advocate General's Opinion, be sent to the Foreign Department for information, and for communication to the Government of Bombay, with reference to Endorsement from that Department, No. 4555, dated the 2nd ultimo.

Ordered also, that a copy of the above be published in the *Calcutta Gazette* for general information.

By order of the Governor General in Council,

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 2412.

Extract from the Proceedings of the Government of India, in the Home Department, Revenue, under date the 31st October 1860.

Read a letter from Messrs. Erskine and Co., dated the 22nd instant, enquiring, first, whether "excess of loss sustained under Rules of Schedule 1" may be deducted and set off against profits under Rules of Schedule 2 and *vice versa*; and representing, secondly, that the provisions of Section 97, Rule 6, Clause 1, press heavily on those whose profits are derived from the tenure of lands, as no allowance is made for charges of collection; and submitting that a set-off of 10 per cent. should be made in estimating the rents and profits contemplated in the abovementioned Rule.

The Governor General in Council observes that the first of the above two points is, to some extent, provided for by the new "General Statement of aggregate profits" which has been approved by Government as an optional return in cases in which the total annual profits are not less than 10,000 Rupees; but adverting to the shape in which the enquiry is put by Messrs. Erskine and Co., His Excellency in Council observes that it must be a very exceptional case in which there can be an excess of loss on landed property, such as could be taken into account in making a return to the Income Tax. The Tax it must be remembered, is payable upon the actual profits received yearly from the land, whatever they may be without any reference to the relation that they may bear to the price originally paid for the property.

With respect to the second point, His Excellency in Council observes that a reference has already been made regarding it, to the Government of Bengal, and that on receipt of a reply from that Government it will be further considered.

Ordered that a copy of Messrs. Erskine and Co.'s letter, and of this Resolution, be forwarded to the Financial Department for further consideration and orders in regard to the first question asked.

(True Extract)

(Signed) W. GREY, Secy. to the Govt. of India.

No. 115.

FINANCIAL DEPARTMENT, Fort William, the 6th November 1860.

With reference to the first question put by Messrs. Erskine and Co., and the remarks made in the Home Department, the Governor General in Council observes that it is quite true that it

must be a very exceptional case in which there can be an *excess* of loss on landed property; such as could be taken into account in making a return to the Income Tax; but still there *may* be such an excess loss on landed property consequent on bad seasons, desertion of ryots, &c., especially when lands are in actual process of reclamation from jungle, sea or marsh, and His Excellency in Council thinks that if it *does* occur, there can be no doubt that it should be deducted and set off against profits under the Rules of Schedule 2 and *vice versa*, the Income Tax not being intended to be paid on any sum beyond the actual *profits* of the year after deducting such losses.

It will be remembered, however, that in cases in which loss may arise in consequence merely of a bad investment in land, the deduction above referred to cannot be allowed.

Copy forwarded to the Home Department, with reference to Extract No. 2412, dated 31st ultimo, for communication to Messrs. Erskine and Co.

Copy of the above also published in the *Calcutta Gazette* for general information.

By order of the the Governor General in Council.

Signed C. HUGH LUSHINGTON,
Secretary to the Government of India.

No. 104 A.

From G. COUPER, Esq.

Secretary to the Government of the North-Western Provinces,

To C. H. LUSHINGTON, Esq.,

Secretary to the Government of India, Financial Department.

(REVENUE DEPARTMENT.—INCOME TAX.)

Dated Nynce Tal, the 12th October 1860.

SIR,—With my letter No. 29A, dated 18th ultimo, were sent to you the papers noted in the

Public Works Department, N. W. P.,
Docket No. 1259A, dated 29th August
1860.

Office Memorandum in reply, No. 11A,
dated 12th September 1860.

margin, under the general instruction contained in a letter from the Government of India, in the Home Department, No. 1867, dated 4th September, that copies of all orders issued to Assessors under Act XXXII. of 1860, should be communicated to the Government of India.

2. I am now desired to forward copy of a letter No. 1292, dated 22nd ultimo, from the Controller and Auditor of Public Works Accounts, asking for a re-consideration of the ruling conveyed to him in my Office Memorandum No. 11A, dated 12th September.

3. The detailed information furnished in this letter as to the nature of the so-called temporary Establishments entertained by the Officers of the Department Public Works, and as to the modes of payment followed, throw a new light on the question.

4. Many of the Members of these Establishments appear to be almost as much permanent servants of the Government as if they were borne on the fixed and sanctioned Establishments of the Department, the salaries of some of these are payable, a portion after audit, and another portion *without* audit, and the consequence will be that described in Clause II. paragraph 4, of Mr. Marten's letter.

5. The Lieutenant-Governor is inclined to think that, in laying down that these persons should be assessed by the Collector under Rule 36 of Section XCVIII. of the Act, has fallen into error, not sufficiently bearing in mind that though temporarily employed, they do hold an "employment of profit of a public nature," and are therefore subject to assessment under Rule 1 of Section C. of Act XXXII. of 1860.

6. If this view be correct, it will become necessary to appoint all Executive Engineers, whether in the Department Public Works or in the Irrigation Department, the Superintendent of the Roorkee Work-shops, and all other Officers entrusted with the payment of salaries or wages *without* audit, to be Special Assessors under Section XXXI. of the Act, in the terms of the Notification from the Military Department, No. 966, dated the 28th September, and published in the *Calcutta Gazette* of the 29th idem. So empowered, the Officers in question would, acting under Rules I. and II. stop the sums assessed at the time of payment out of the salaries payable without audit to the Members of their temporary Establishments, and would, it is presumed, credit the amount so stopped in their accounts to the head of "Income Tax," or make a remittance of the same to the Collector of the District. But in those cases in which, as stated by Mr. Marten, a part of the salary is payable after audit, and a part payable without audit, some further Rule will be requisite, and possibly it may be sufficient to direct that the Special Assessors, appointed as above, shall assess and stop the amount of the duties leviable on that portion of the salary which is payable without audit at the time of payment, and shall furnish the Controller and Auditor of Public Works Accounts with a note of such assessments in submitting for audit the Bills which exhibit that portion of the salary of such person which requires audit.

7. There are objections to this plan in the number of the Special Assessors, and in the awkward complication of the proposed arrangement, but while the practice described by Mr. Marten continues in the Department of Public Works, the Lieutenant-Governor sees no other way of catching every person who is chargeable to the duties under the Act in respect of

"employments of profit of a public nature," the salaries of which are payable partly with and partly without audit.

"XX." And all other officers rendering accounts and authorized to issue pay or allowance without the previous audit of any Auditing Officer."

8. It is noted that the Notification of the Military Department, No. 966, dated 28th September, does not contain the words quoted in the margin from the Advocate General's opinion.

I have, &c.

(Signed) G. COUPER,

Secretary to the Government, N. W. Provinces.

No. 1292.

From H. MARTEN, Esq.,

Controller and Auditor of Public Works Accounts, North-Western Provinces,
To COLONEL A. CUNNINGHAM,
Secretary to the Government, Public Works Department N. W. P., Nynce Tal.

Dated Agra, 27th September 1860.

SIR,—I have the honour to acknowledge the receipt of your Docket No. 1467A, of the 18th instant, forwarding copy of the Honorable the Lieutenant-Governor's Order No. 11A, dated 12th September 1860, ruling that, as Ex-officio Assessor of salaries in the Department Public Works, I have no concern with persons temporarily employed, whose pay is charged over the Works upon which they are employed and paid without my audit.

2. To adopt this order at once and rescind the instructions contained in my Circular No. 4, dated 3rd August 1860, would relieve this office and the Department generally of some troublesome work; but as I have reason to think that the question has not been laid before you in all its bearings, and that some important points involved in the temporary (so called) Establishment of this Department have been overlooked, I hesitate to act until this reference has undergone consideration.

3. I would, therefore, respectfully bring to your notice the nature of the Establishments paid by this Department without being in the first instance audited by me:—

I. Extra Establishment sanctioned for temporary periods and charged either over the Works or as a contingent expense.

English Writers and Accountants.

Persian ditto ditto.

Draftsmen Surveyors.

II. Works Establishment sanctioned with Estimates, or separately, or not at all, to assist in account-keeping and supervising, all of which are charged over the Works in proportion to the expenditure monthly.

English Writers and Accountants.

Persian ditto ditto.

Native Agents in charge of Works.

Sub-Overseers.

Native Engineers.

Head Maistries.

Store-keepers.

Under both these heads there are salaries drawn which render the recipients liable to be taxed under Section I. The employment is confessedly temporary, existing perhaps for three, six, nine, or twelve months, as the exigencies of the Department demand, often it is as permanent as if the men were drawn for in the Regular Monthly Bills. Under Section II., the employment is, to all intents and purposes, in nearly every case, permanent, the salaries of the employés being charged direct to the work simply out of a desire to keep down to as low an amount as possible the cost of the permanent (so called) or Regular Establishment sanctioned by the State; and it, moreover, happens that by one moiety of salaries being charged to the Regular Establishment Bill, and the other moiety to Works, as is the case with some of the employés referred to in Section II., they would, under the Rule that only those whose salaries I audit should be taxed, escape altogether, although they are not only permanently employed, but are held on the graded lists of the Departmental Subordinates.

4. A reference to a few of the most prominent cases in point will render this clearer, viz:—

I. In the Roorkee Work-shops a Native Assistant is constantly employed on a high salary, whose duty it is to arrange for all raw material required, and whose salary, with those of the Establishments under him, are charged to, and increases the price to the State of the material collected. There are Native Engineers in charge of Steam Engines and Machines who receive high salaries, which are included in the expenses of those Machines, and their cost is cleared off by a rate being charged to all the work done for the use of motive power. There are also Native Foremen, whose pay is in many instances, more than 20 Rupees per mensem, and whose cost is distributed over the work done. All of these have been permanently employed for years, and will be so while the present system lasts.

II. In the Irrigation Department there is a regular class of servants whose pay is charged under sanction, in moieties, to the State and to the Rajbhas. These are now nearly all recognized servants of the State, and are on the graded lists of ~~Sub-Overseers~~. In the Regular Establishment Bill, I see and audit but half what they receive, and if this half is below Rupees 17-8, they would, under the Rule now ordered, escape altogether. There are others whose whole pay is charged direct to the Works they are employed upon, and are only seen by me when the work accounts reach me, but who are equally as permanently attached to the Division.

III. In the Public Works Proper there are isolated situations, such as people in charge of Bridges of Boats, who are essentially permanent servants, but whose pay is charged to the Works and paid before it is audited by me.

IV. In all cases the Writers, Accountants, Head Maistries, and Store-keepers are virtually permanent servants, although not styled so, for, when an Executive Engineer has trained a set of men to understand the kind of work to be done, he does not part with them from fluctuations in the value of the work done. They are still retained, the only difference being that, as the work done under them is heavy or light, the percentage of their cost is more or less. I do not mean to say that this Work Establishment is never decreased by a reduced measure of working. It is often so, but the reductions take place in those servants whose salaries take them without the pale of the Income Tax, and are of an order whose services can be dispensed with without inconvenience.

5. Such being the circumstances of the Establishments which are paid previous to my audit, it appears to me very questionable whether they come within the grasp of the Collector, and I am more inclined to think that the spirit and letter of the Act dictate the necessity for their being dealt with under Schedule IV., Rule I., in Case I. Part X. of the Act says very distinctly that "every assessment in respect of every salary or payment made by Government to any public Officer shall, in cases requiring audit, be made at the time of audit, and in all other cases at the time of payment;" and Rule 2 and the Sections of the same detailing the class of public Officers, Offices and employments chargeable under Schedule IV. certainly lead to the inference that the framers of the Act saw the convenience of relieving the Collectors of gathering Tax from those whose Incomes were derived directly from the State and paid by its Subordinates.

Even if the employments in question were less temporary than they are in reality, it would still be advisable that the payer of the salary earned, when such salary goes out of the State Funds, should be responsible for collecting the Tax. It hardly ever happens that Natives employed under Government earn their Incomes at the place where their houses or families are permanently located, and when so separated from their homes, the allurements of a few Rupees extra elsewhere, the nature of their employment being temporary, would render their movements from one place to another so frequent, that it would be difficult for any District Assessor to catch hold of them. It should be borne in mind also, that, except when in the employment of Government, this class of people have but few chances of earning Incomes that would render them liable to be taxed.

7. And as regard Artizans who have shops in fixed localities, it is seldom the owner of the shop would leave his place of business for temporary employment. It would be more to his advantage in undertaking work such as I believe Captain Peile referred to, to fix the sum for which he would do such work, and I am confident that such is the general practice, except when, as by taking a situation in an Institution like the Roorkee Work-shops, a man may return after a year or two with an improved knowledge of the method of working. But the taking of temporary employment by owners of established business is, and will never be general; it is now exceptional, for they are not the class of people who hold the Head Maistrieship in this Department; at all events these exceptional cases should not be made the rule under which others of a more important character are to be dealt with.

8. I would respectfully solicit, therefore, a reconsideration of the question, and that either my original instructions be permitted to stand, or that a new Rule be introduced that Executive Engineers, Superintendents, &c., who pay salaries whose amounts render them taxable, but which are not subject to my audit before payment, be bound to send in a return of such individuals, and the amounts they have received, to the Collector or Assessor of the place or District. This expedient would, however, be but of little avail, where the occupations were really temporary, for the individual would turn his back on the place or District as soon as he was paid and before the Collector would be able to arrange for the realization of his demand.

I have, &c.

(Signed) H. MARTEN,

Controller and Auditor of Public Works Accounts, N. W. P.

No. 1651 A.

PUBLIC WORKS DEPARTMENT, N. W. P.

Dated Agra, the 3rd October 1860.

Transferred to the Financial (Income Tax) Department for disposal.

By Order, &c.

(Signed) A. CUNNINGHAM, Colonel,

Secretary to Government, N. W. P., Public Works Department.

No. 11119.

From C. H. LUSHINGTON, Esq.,
Secretary to the Government of India,

To the SECRETARY TO THE GOVERNMENT OF THE N. W. P.

FINANCIAL DEPARTMENT.

Dated Fort William, the 7th November 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 104A, dated the 12th ultimo, with its enclosure, on the subject of the assessment of Income Tax upon the salaries of persons temporarily employed in the Department of Public Works, whose pay is charged over the Works upon which they are employed and paid without any audit.

2. In reply I am desired to inform you that, under the circumstances stated in your letter, and in that of the Controller and Auditor of Public Works Accounts, North-Western Provinces, dated the 22nd September 1860, the Governor General in Council does not see any alternative in the cases referred to, but to follow the course set forth in paragraphs 5 and 6 of your letter, to which you are directed to give effect, with the permission of the Lieutenant-Governor.

I have, &c.

(Signed) C. H. LUSHINGTON,
Secretary to Government of India

No. 116.

Copy of the foregoing correspondence be published in the *Calcutta Gazette* for general information.

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

Fort William; Financial Department, the 7th November 1860.

By order,

A. D. ROBERTSON,

Bombay Castle, 27th November 1860.

Acting Secretary to Government.

FINANCIAL DEPARTMENT.

The following Notification by the Government of India, is republished for general information:—

No. 118.

Extract from the *Proceedings of the Government of India in the Financial Department*, under date the 10th November 1860.

Read again paragraph 12 of Financial Resolution No. 5126, dated 4th December 1857, in which it was ruled "that no Officer shall be permitted to enter the General Department of Account under five years' standing."

RESOLUTION.—The Governor General in Council resolves that the above ruling be modified, and that Officers of three years' standing be permitted to enter the General Department of Account on their passing the required examination.

ORDERED, that a copy of the above Resolution be published in the *Calcutta Gazette* for general information and guidance.

By Order of the Governor General in Council.

C. HUGH LUSHINGTON,
Secretary to the Government of India.

By order,

A. D. ROBERTSON,

Bombay Castle, 27th November 1860.

Acting Secretary to Government.

REVENUE DEPARTMENT.

The following Notification by the Government of India is republished for general information:—

No. 1831 of 1860-61.

From R. W. LODWICK, Esq., Civil Auditor, Bombay,

To C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department.

Dated the 29th October 1860.

SIR,—I have the honour to request that I may be furnished with instructions on the following point connected with the Income Tax.

2. In this Presidency several Officers live in Houses belonging to Government, for which they pay stated sums as rent.

3. I think that Section CXXXI. of the Act XXXII. of 1860 may fairly be held to refer to cases of House-rent of this nature.

4. When an Officer occupies a Government Building, the amount of rent is deducted monthly from his salary, so that he never receives this amount, and therefore may be considered to receive so much less salary every month.

5. Moreover, Government decided that, in cases where parties had been fined, sums deducted for fines were not assessable. The case of deduction, on account of a fine, seems to me somewhat analogous to the present case; for in both cases the payer has to satisfy a claim on the part of Government, and in doing so receives a diminished salary.

6. As then Government has decided that, in the one case, the Tax was to be paid only on the amount actually received, so, in my opinion, should this very just rule be acted on in the other.

7. On these grounds I am inclined to think that all Officers who pay Government fixed rents for Houses they inhabit should be excused Income Tax on those rents; but as the question is a doubtful one, and the Accountant General differs from me, I trust I may be favoured with early instructions for my future guidance.

I have, &c.

(Signed) R. W. LODWICK,
Civil Auditor.

No. 120.

(FINANCIAL DEPARTMENT.)

Fort William, the 12th November 1860.

The Governor General in Council considers that the Civil Auditor at Bombay is wrong in the views expressed above.

Unless the Government Buildings in question are hired and used as Public Offices, the amount of rent paid to Government by the Officers alluded to is, His Excellency in Council observes, just as liable to Income Tax as if it was paid to a private individual.

Ordered, that a copy of the above be furnished to the Civil Auditor at Bombay, with reference to his letter.

Ordered also, that a copy of the above be published in the *Calcutta Gazette*, for general information and guidance.

By order of the Governor General in Council.

C. H. LUSHINGTON,
Secretary to the Government of India.

By order,

A. D. ROBERTSON,
Acting Secretary to Government.

Bombay Castle, 14th November 1860.

REVENUE DEPARTMENT.

The following Notification by the Government of India is re-published for general information :—

No. 560.

From J. I. HARVEY, Esq., Sub-Treasurer,

To the SECRETARY to the GOVERNMENT OF INDIA.

(FINANCIAL DEPARTMENT.)

Dated Fort William, the 8th November 1860.

SIR,—I have the honour to submit, for the information of His Excellency the Governor General in Council, a copy of an Opinion of the Advocate General, together with copy of the queries put to him by me in respect to the Note appended to the head of "General Exemption" at foot of Schedule A. of Act XXXVI. of 1860, and to solicit such orders as it may seem fit to His Excellency the Governor General in Council to issue.

I have, &c.

(Signed) J. I. HARVEY,
Sub-Treasurer.

OPINION.

I think that the effect of the Note to the General Exemption and Rule at the end of Schedule A. is to provide that the Administrator General as such is not to be deemed a Public Officer within the meaning of the General Rule, so as to exempt Deeds or Instruments executed to or by him on the ground that he is a party thereto. Therefore, when such Deeds or Instruments are entered into between the Administrator General and other persons not being Public Officers, or representing Government, or any Board, Commission, or Court, they are liable to the ordinary Stamp Duties. But, where the Administrator General is a party to a Deed or Instrument to which the Government, or any Board, Commission, Court or Public Officer in a public capacity

is a party, such Deed or Instrument will, I think, be exempted from Stamp Duty, as it would, if the Administrator General were a private individual acting on his own behalf. The exemption attaches, I think, wherever Government, or a Board, &c. in a public capacity is a party, whoever the other party or parties to the Deed or Instrument may be.

6th November 1860.

(Signed) W. RITCHIE,
Advocate General.

No. 680.

From J. I. HARVEY, Esq., Sub-Treasurer,
To the SOLICITOR TO GOVERNMENT.

Dated Fort William, the 5th October 1860.

SIR,—I beg to acknowledge the receipt of your letter of this date, transmitting the opinion of the Advocate General, and would be obliged by your informing me, in communication with the Advocate General, what am I to understand by the Note at foot of Schedule A., which states that the above exemption does not extend to any writing executed to or by any Administrator General, and whether I can make payment to the Administrator General without requiring his receipts to be stamped. It appears to me clear that I cannot do so.

I have, &c.

(Signed) J. I. HARVEY,
Sub-Treasurer.

No. 122.

FINANCIAL DEPARTMENT.

Fort William, the 16th November 1860.

The opinion of the Advocate General appears to the Governor General in Council to be correct, and His Excellency is accordingly pleased to direct that it be acted on.

Ordered, that a copy of the above be sent to the Sub-Treasurer, Fort William, for information and guidance.

Ordered also, that a copy of the same be published in the *Calcutta Gazette*, for general information and guidance.

By order of the Governor General in Council,

(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.

By order,

A. D. ROBERTSON,
Acting Secretary to Government.

Bombay Castle, 28th November 1860.

Income Tax Notice.

All persons who were served with Special Notices prior to the 14th of November 1860 are reminded that their Returns are due on the 1st December 1860.

A. F. BELLASIS,
Bombay, Town Hall, 26th November 1860. President of the Income Tax Commission.

उत्पन्नावरील कराची जाहिरखबर.

ज्यास सन १८६० चे नवेंबर महिन्याचे १४ वे तारिखेचे आंत सेडिअल नोटिसी मिळाल्या असतील त्यांस सूचना करण्यांत येते की त्यांनी आपली पत्रके सन १८६० चे डिसेंबर महिन्याचे १ ले तारिखेचे आंत हजर करावी.

A. F. BELLASIS,
प्रेसिडेंट आफ् दी इन्कम टाक्स कमिशन.

मुंबई टौनहाल, तारीख २६ वे नवेंबर सन १८६०.

उपन उपरना करनी जाहिरखबर.

जेम्होने सन १८६० ना नवेंबर महिन्यानी १४ मी तारीखनी अंदा डिसेम्बरीअल नोटिसी मगेली हरी तेम्होने येतावनां आवे छे तेम्होमे पोतानां पतरडी सन १८६० ना डिसेंबर महिन्यानी १ मी तारीखनी अंदा हावर करवां.

A. F. BELLASIS,
मुंबई टाउनहाल, तारीख २६ मी नवेंबर सन १८६०. प्रेसिडेंट आफ् दी इन्कम टाक्स कमिशन.

Income Tax Notice.

All Returns made under Act XXXII. of 1860 must have the signature of the party returning attached, both to the Forms and Declarations. If the party making such a Return has no Income or Profits other than those which have been assessed by the Government *ex-officio* Assessors, he should write across each Return the word "blank" and sign each, as also the Declaration.

2. All information on subjects connected with the Income Tax will be afforded by the Assessors or Special Commissioner.

Bombay, Town Hall, 7th November 1860.

A. F. BELLASIS,
President of the Income Tax Commission.

উপলব্ধ উপরনা করনী জাহিরখবর.

সনে ১৮৬০ না ৩২ মাং ধারায়ুজ্ঞ লে শমরো পতরো লরী মোক্রে তেমোমে ক্রমাগো তথা মোক্রে উপর পোতানী সলী করনী. সরকারি পগার লে আকিসমাং কপালে ছে তে বগরে পতরো লরনারনী পীল আমোপত নহী হোমে তো তেখে রাধলা পতরোনি উপর (আলী) মে শমদ মুক্রে মোনে দরমো ক্রমাংনি উপর তথা মোক্রে উপর সলী করনী.

২. উপলব্ধ উপর করনী আনতনী শাধী সমন্বিত আশেসরো অথবা ধসপাশীআল ক্রমীশানরথী আপবামাং আপরো.

A. F. BELLASIS,

মুংবই টোনাহাল, তারীখ ৩ মী নবেম্বর সন ১৮৬০.

প্রেসিডেন্ট আফ ধি ইনকম টাক্স কমিশান.

उत्पन्नावरील कराची जाहिरखबर.

सन १८६० चे ३२ वे कायद्या अन्वये जे लोक पत्रके लिहून पाठवितील त्यांणी पत्रके व इकरार यांवर आपली सही करावी. सरकारी पगार ज्या आकिसांत कापले जातात त्या शिवाय पत्रक लिहून देणारांचे दुसरे उत्पन्न नसेल तर त्याने सर्व पत्रकांवर (खाली) हा शब्द लिहावा आणि दरएक पत्रक व इकरार यावर सही करावी.

२. उत्पन्नावरील कराबाबद सर्व समजूत आसेसर व स्पेशल कमिशनरापासून मिळेल.

A. F. BELLASIS,

प्रेसिडेंट आफ धि इन्कम टाक्स कमिशन.

मुंबई टोनाहल, तारीख ३ वी नवेम्वर सन १८६०.

Income Tax Notice.

Notice is hereby given that, from and after this date, all Persons upon whom Special Notices are served, will be allowed fifteen (15) clear days from date of service to fill up and deliver their Returns at the respective Offices of the Assessors.

A. F. BELLASIS,
President of the Income Tax Commission.
W. LOUDON,
Commissioner.

Town Hall, Bombay, 14th November 1860.

ASSESSORS' OFFICES.

- For Colaba, Mr. A. Faulkner, 47, Beach Road, Upper Colaba.
- For Esplanade, Mr. A. Faulkner, Mess Room, Town Barracks, Fort.
- For Mandvee, Mr. A. Faulkner, Custom House, Musjid Bunder.
- For Fort, Mr. Dosabhoj Framjee, Mess Room, Town Barracks, Fort.
- For Oomercarry, Mazagon, Mr. Moosa Khan, 15, Baboola Tank Lane.
- For Dhohee Talao, Sonapoor, Market, Mr. Dadabhoj Bazonjee, 270, Shaik Mehmood Street, Mom-badevee.
- For Bholeshwur, and part of Girgaum, Mr. Gungadass Keshordass, 88, Bholeshwur Road.
- For Khara Talao, Khetwaddy, the rest of Girgaum and Chowpattee, Mr. Petamber Nanabhai, No. 2, Cowasjee Patell's Tank Road.
- For Malabar Hill and Byculla, Mr. N. Fernandez, No. 18, Bellasis Road.
- For Worlee and Mahim, Mr. N. Fernandez, 40, Custom House Road, near Railway Terminus.
- For Parell, Chinchpoojy, Sion, Shewree, and Matoonga, Mr. N. Fernandez, 21, Parell Road, opposite Lall Baug.

उत्पन्नावरील कराची जाहिरखबर.

देण्यांत येते ऐसीजे या तारिखे पासून स्पेशल नोटिसी सहित पत्रके ज्यांस देण्यांत येतील त्यांस ती पत्रके पांचल दिवसा पासून पुरे पंधरा १५ दिवसांत भरून देण्याची मुदत दिली आहे त्या मुदतींत त्याणी स्पेशल नोटिसींत लिहिलेले आसेसरांचे आकिसांत आपली पत्रके भरून पाठवावी.

A. F. BELLASIS,
प्रेसिडेंट आफ धि इन्कम टाक्स कमिशन.
W. LOUDON,

मुंबई टोनाहल, तारीख १४ वी नवेम्वर सन १८६०.

कमिशनर.

ગુપ્ત ગુપ્તના કરની જાહેરખબર.

આપવામાં આવેછે કે આપમે તારીખથી ઇસિપેરીઅલ નોટીસની સાથે પત્રકો જેઓને આપવામાં આવશે તેઓને તે પત્રકો મળેલા દીવસથી પુરા પંધર ૧૫ દહાડાની અંદર ભરવા સાથે સુદતમાં તેઓએ પોતાનાં પત્રકો ભરીને ઇસિપેરીઅલ નોટીસમાં દાખલ કરેલા આસેસોની આફીસમાં મોકલવાં.

A. F. BELLASIS,

પરસીડેટ આફી ઇનકુમ ટ્રાકસ કમીશન.

W. LOUDON,

કમીશનર.

ગુપ્ત ટાઉનહાલ, તારીખ ૧૪ મી નવેમ્બર સન ૧૮૬૦.

PUBLIC WORKS DEPARTMENT.

His Excellency the Honorable the Governor in Council is pleased to publish, for general information, the following Resolution passed by the Government of India, in the Financial Department, under date the 8th October 1860, in continuation of the one published on the 8th October 1860.

Resolution.—The Governor General in Council remarks that the Resolution passed in this Department on the 9th August last, was intended to apply to allowances of Officers acting for incumbents on sick leave, under Section 13 of the new Military Furlough Rules, and to those cases only.

2. His Excellency in Council further observes, that the rule will apply to Officers on Staff as well as in Civil employ, seeing that all other rules applicable to Military Officers on Staff employ are equally applicable to Military Officers in Civil employ, unless specially excepted.

By order of His Excellency the Honorable the Governor in Council,

WALTER SCOTT, Colonel,

Secretary to Government.

Bombay Castle, 28th November 1860.

Notification.

Referring to the Notification of the 17th June 1856, published at page 834, of the *Bombay Government Gazette* for that year, it is hereby notified, under instructions from the Loan Office at Calcutta, that the loss of Government Promissory Notes, the Interest on which is payable at this Presidency, must be published in three distinct issues of the *Calcutta Government Gazette*, as well as in the *local Gazette*.

S. D. BIRCH,

Accountant General.

*Bombay, Loan Branch, Accountant General's Office,
17th November 1860.*

GENERAL ORDERS

BY HIS EXCELLENCY THE HONORABLE THE GOVERNOR IN COUNCIL.

M I L I T A R Y D E P A R T M E N T.

Bombay Castle, 22nd November 1860.

No. 654 of 1860.—The undermentioned Gentleman is admitted to the Service, in conformity with his appointment, as Cadet of Infantry on this Establishment. Date of arrival at Bombay, 14th November 1860 :—

Infantry.

No. 577, Mr. John Macclesfield Heath.

No. 655 of 1860.—The following promotions are made :—

Infantry.

Senior Lieutenant Colonel (Brevet Colonel) H. Lyons to be Colonel, and Senior Major (Brevet Lieutenant Colonel) W. H. C. Lye, of the 13th Regt. N. I., to be Lieutenant Colonel, from the 7th October 1860, in succession to Colonel (Major General) Sir H. G. Roberts, K.C.B., deceased on the 6th idem.

H. M.'s 13th Regiment N. I.

Captain (Brevet Major) H. A. Adams to be Major, Lieutenant R. Mallaby to be Captain of a Company, and Ensign C. D. P. Payne to be Lieutenant, from the 7th October 1860, vice Lye promoted.

Bombay Castle, 23rd November 1860.

No. 656 of 1860.—The clause at the end of Article 20, Section I. of the Medical Code, "but the colouring is not to be altered without the sanction of Government," is cancelled, and the sanction of the Principal Inspector General Medical Department is hereafter to be held as sufficient authority for altering the colouring of Hospitals.

No. 657 of 1860.—The undermentioned Officers are allowed furlough to Europe, on medical certificate :—

Lieutenant Colonel J. M. Glasse, Inspector General of Ordnance and Magazines, for fifteen months, under the New Rules.

- Captain (Brevet Major) W. A. Dick, of the 3rd Regiment Light Cavalry, for three years, under the Old Rules.
 Lieutenant E. Bell, of the 1st Gr. Regt. N. I., for eighteen months, under the New Rules.
 Assistant Surgeon R. C. Thorp, M.D., Superintendent of Vaccination, Western Division, Guzerat, for fifteen months, under the New Rules.
 Conductor Thomas Shore, of the Ordnance Department, for one year.
 No. 658 of 1860.—The undermentioned Officers are allowed furlough to Europe, on medical certificate :—
 Captain Cumberlege, of the 41st Regt. Madras N. I., for fifteen months, under the New Rules.
 Second Captain T. E. Hughes, of the Bengal Artillery, Officiating Commandant No. 3 Punjaub Light Field Battery, for fifteen months, under the New Rules.
 Lieutenant J. Chalmers, late 39th Regt. Bengal N. I., for fifteen months, under the New Rules.
 Assistant Surgeon D. B. Daly, M.D., of the 1st Punjaub Cavalry, for eighteen months, under the New Rules.
 Veterinary Surgeon A. Turnbull, of the Bengal Horse Artillery, for two years, under the Old Rules.

Bombay Castle, 26th November 1860.

- No. 659 of 1860.—Lieutenant Colonel J. Pottinger, of the Regiment of Artillery, is appointed to act as Inspector General of Ordnance and Magazines, during the absence of Lieutenant Colonel Glassey.
 No. 660 of 1860.—On occasion of auction sales of Government Stores by any of the Military Departments, the Auctioneer, if a Government servant, will be allowed one-and-a-half per cent. on the receipts.
 No. 661 of 1860.—The services of Lieutenant J. Hills, of the Corps of Engineers, are placed at the disposal of the Government of India.

Bombay Castle, 28th November 1860.

- No. 662 of 1860.—Indents for Bedding, instead of being sent to Divisional Commissariat Officers, as ordered by G. G. O. No. 928 of 17th September 1858, should be submitted, with the documents and information required in support, to the Auditor of Commissariat Accounts for pre-audit. The Indents, when passed, will be sent by the Auditor to the Divisional Commissariat Officers for compliance.
 No. 663 of 1860.—Assistant Apothecary W. J. Wilson, of the Subordinate Medical Department, is granted four months leave of absence, commencing from the date of departure, to proceed to Lucknow, on private affairs.
 No. 664 of 1860.—The following Order is confirmed :—
Dated 8th October 1860.—By Brigadier Honner, C.B., placing at the disposal of Major Eden, Officiating Governor General's Agent for the States of Rajpootana (on that officer's requisition), the services of the following Officers, as temporary arrangements :—
 Lieutenant W. A. Steward, Her Majesty's 28th Regiment, for employment in the Mhair Regiment at Ajmere.
 Lieutenant Angelo, Her Majesty's 28th Regiment, for employment in the Deolie Irregular Horse.

W. F. MARRIOTT, Lieutenant Colonel,
Acting Secretary to Government.

M A R I N E D E P A R T M E N T.

Bombay Castle, 22nd November 1860.

- No. 187 of 1860.—The undermentioned Officers have returned to duty with the permission of Her Majesty's Principal Secretary of State for India. Date of arrival, 14th November 1860 :—
 Commander H. Batt.
 Mr. T. R. Rogers, Mate.

Bombay Castle, 23rd November 1860.

- No. 188 of 1860.—Lieutenant E. Peevor is allowed a furlough to Europe for eighteen months, on medical certificate, under the New Furlough Regulations.

W. F. MARRIOTT, Lieutenant Colonel,
Acting Secretary to Government.

CIVIL APPOINTMENTS, &c.

POLITICAL DEPARTMENT.

Bombay Castle, 28th November 1860.

- Mr. G. E. Stanley, Vice-Consul and British Agent at Judda, has been granted a Commission as Her Majesty's Consul for that place.

JUDICIAL DEPARTMENT.

Bombay Castle, 27th November 1860.

- Under the provisions of Act IV. of 1851, Section IV., Mr. T. Bosanquet, Acting Second Assistant Magistrate of Ahmednuggur, is invested with the full powers of a Magistrate.

Bombay Castle, 28th November 1860.

The Honorable the Chief Justice of the Supreme Court has been pleased to extend, until the 23rd of April next, the leave of absence granted, on the 23rd of July last, to Charles Mason Innes Pollock, Esq., Clerk of the Crown, &c., and has allowed James Sewell White, Esq., to continue to act for him for that period.

Mr. C. M. Harrison, Judge and Session Judge of Ahmednuggur, having returned from his leave on the 1st instant, the unexpired portion of the leave granted to him is cancelled.

The Acting Judge and Session Judge of Surat left the Sudder Station on the 5th instant, for Circuit to the detached station of Broach, and returned thence on the 17th idem.

By order of His Excellency the Honorable the Governor in Council,

H. L. ANDERSON, *Chief Secretary to Government.*

REVENUE DEPARTMENT.

Bombay Castle, 23rd November 1860.

Mr. Thomas Kyte is appointed temporarily as a District Deputy Collector and Magistrate in the Colaba Sub-Collectorate.

Bombay Castle, 24th November 1860.

Mr. L. Reid, Acting Collector and Magistrate of Rutnagherry, assumed charge of that Collectorate on the 19th instant.

Mr. G. Scott to be Sub-Collector and Joint Magistrate of Colaba.

Mr. L. R. Ashburner to be First Assistant to the Collector and Magistrate of Rutnagherry.

Mr. H. M. Birdwood to act as Third Assistant to the Collector and Magistrate of Broach.

Mr. E. A. Hobson, Assistant to the Superintendent of the Revenue Survey and Assessment, Southern Maratha Country, is allowed leave of absence, on private affairs, for twenty days, under Section VII. of the Uncovenanted Service Absentee Rules.

Mr. Eduljee Rustomjee, on Special duty in the Alienation Department, is allowed leave of absence for one month, under Section VII. of the Uncovenanted Service Absentee Rules, to proceed to Bombay on private affairs.

The following Assistants to the Commissioner of Customs, Salt, and Opium, are appointed to act in the higher grades, vice Mr. Taylor, granted six months extension of leave, or till further orders :—

Mr. Meerjeebhoy Bapoojee Viccajee.

Mr. J. P. de Silva.

Mr. H. Showell.

Mr. H. L. Wright is appointed to act as an Assistant, vice Mr. Showell.

Bombay Castle, 27th November 1860.

Mr. A. W. Hughes to be Hoozoor Deputy Collector and Magistrate of Rutnagherry.

Bombay Castle, 28th November 1860.

The following Officers in Sind have been appointed Special Assessors, under Section 31 of Act XXXII. of 1860, for assessing the Duties under Schedule 4 on all Pay disbursed by them without previous audit :—

Deputy Superintendent, Electric Telegraphs in Sind.

Forest Ranger.

Port Officer.

GENERAL DEPARTMENT.

Bombay Castle, 27th November 1860.

Assistant Surgeon R. C. Thorp, M.D., Superintendent of Vaccination, North-Western Division, has been allowed leave of absence for one month, from the 5th November 1860, to proceed to the Presidency, for the purpose of obtaining a final medical certificate to proceed to Europe.

Bombay Castle, 28th November 1860.

The undermentioned Covenanted and Uncovenanted Civil Servants, on the Bombay Establishment, have been granted, by Her Majesty's Principal Secretary of State for India, extensions of leave for the periods specified :—

Mr. W. H. Harrison, C. S.	} Six months, sick certificate.
Mr. W. T. Cole, Uncovenanted.	
Mr. J. A. G. Duff, C. S.	Three months, sick certificate.
Mr. A. Taylor, Uncovenanted	Six months, sick certificate.

By order,

A. D. ROBERTSON,

Acting Secretary to Government.

ECCLESIASTICAL DEPARTMENT.

Bombay Castle, 22nd November 1860.

The Reverend W. H. Schwabe, B.A., is appointed Chaplain at Neemuch.

W. F. MARRIOTT, Lieutenant Colonel,
Acting Secretary to Government.

RAILWAY DEPARTMENT.

Bombay Castle, 27th November 1860.

Captain J. S. Trevor, Deputy Consulting Engineer for Railways, having returned from England, joined the Presidency Office on the 15th instant.

Captain H. F. Hancock will continue to act as Deputy Consulting Engineer for Railways in Guzerat until further orders.

By order,
H. RIVERS,
Secretary to Government.

MISCELLANEOUS NOTICES, ADVERTISEMENTS, &c.

Bank of Bombay.

STATEMENT of the Affairs of the Bank of Bombay on the 24th November 1860.

Liabilities.	Rupees.	Assets.	Rupees.
Proprietors' Capital	52,25,000	Government Securities	53,55,091
Circulation	1,15,62,615	Loans on Deposit of Government Securities	45,14,274
Deposits	1,26,53,004	Cash Credits on ditto	19,89,739
Rest	3,54,860	Bills Discounted	21,46,556
		Other Securities	1,92,654
		Cash Balance	1,55,97,165
	Rupees 2,97,95,479		Rupees 2,97,95,479

By order of the Board of Directors,
JAMES BLAIR,
Secretary and Treasurer.

Bank of Bombay, 24th November 1860.

Bank of Bombay.

NOTICE is hereby given, that the ANNUAL GENERAL MEETING of the PROPRIETORS will be held at the Bank Office, in the Fort, on Monday, the 10th day of December, at 11 o'clock in the forenoon, for the purpose of electing two Directors in room of WILLIAM STEVEN and LIMJEE MANOCKJEE, ESQUIRES, who retire by rotation on that day, as provided for under Section XIII. of Act III. of 1840.

By order of the Board of Directors,
JAMES BLAIR,
Secretary and Treasurer.

Bank of Bombay, 22nd November 1860.

Salt Notice.

The Quantity of Salt which has arrived at Calicut and Ponary being much greater than was anticipated, or for which stowage room can be found, importers of Salt are hereby informed that no more Salt can, until further notice, be conveniently received at these depôts.

E. L. JENKINS,
Offg. Comr. of Customs, Salt, and Opium.
Bombay, Custom House,
27th November 1860.

जाहिरखबर.

दिह्दी जाते की कलिकट व पोनारी येये मीठ पाहिजे होते त्या पेक्षा जात्रती गेलें असोन आतां अधिक मीठ ठेवण्यास जागा राहिली नाहीं. यास्तव पुढें नेदीस होई पर्यंत सदहू ठिकाणी मीठ आलें असतां वेण्यांत येणार नाहीं.

सही.

एडवार्ड लेटीन जंकीन्स,
आफिशियटिंग कमिशनर आफ् कस्टम्स
साल्ट एंड ओपियम.

मुकाम मुंबई तारीख २७ वी नवेंबर सन १८६० इसवी.

अहिर मयूर.

आपवाभां आवेछे डे कुलीडर तथा पोनालीभां मीठ लेवतुं हवुं ते इतरां वधारे गयुं तेथी वधारे मीठ सुकवाने नगो नथी. मोटे हवे पछी नोदीस थतां मुंधी सदहू नगोमे मीठ लव गम्याथी खेवाभां आवरो नही.

शही.

मेडवर्ड लेटीन जंकीन्स,
आशीसीमेटींग कमिशनर आफ् कस्टम्स
साल्ट एंड ओपियम.

मुकाम मुंबई तारीख २७ मी नवेंबर सन १८६०.

TELEGRAPH DEPARTMENT.

NOTICE.

The following LIST of TELEGRAPH OFFICES, now Open for the Receipt of Messages, is published for general information:—

Bengal.

Calcutta.

Stations on Hooghly River.

Atcheepore.
Hooghly Point.
Diamond Harbour.
Mud Point.
Saugor Island.
Kookroohatte.
Kedgerie.

Midnapore.

Line to N. W. Provinces.

Barrackpore.
Burdwan.
Ranegunge.
Burhee.
Sherghotty.
Sasseram.
Benares.

Ganges River Line.

Rajmahal.
Monghyr.
Bhagulpore.
Patna or Dinapore.

Dacca.

Jessore.
Dacca.

North-West Provinces and Punjaub.

Allahabad.
Cawnpore.

Branch to Calpee.
Do. to Lucknow.
Do. to Fyzabad.
Do. to Gonda.

Futtyghur.

Branch to Shahjehanpore.

Agra.
Allyghur.
Dellhi.

Branch to Meerut.
Do. to Moradabad.
Do. to Bareilly.

Umballa.

Branch to Kussowlie.
Do. to Simla.

Loodjana.

Philloor.

Jullunder.

Umritsur.

Labore.

Rawul Pindie.

Branch to Murree.

Attock.

Peshawur.

Mooltan.

Bombay.

Bombay.
Parell.*
Malabar Point.*
Matheran.*
Dapoorree.*

* Note.—For use of the Governor. Open when he resides at each place.

Tanna.

Line to Agra.

Nassick.
Malligaum.
Dhoolia.

Line to Guzerat and Sino

Bulsar.
Surat.
Baroda.
Broach.
Kaira.
Ahmedabad.
Deesa.

Line to Madras.

Poona.
Branch to Seroor.
Do. to Ahmednuggur.
Sattara.
Branch to Mahableschwur.
Kolapore.
Belgaum.
Branch to Sawunt Waree.
Do. to Vingorla.
Do. to Goa.

Dharwar.
Gudduck.

Indore.*Line from Bombay to Agra.*

Seerpore.
Ackberpore.
Indore.
Beowra.
Seepree.
Gwalior.

Madras.

Madras.
Guindy.*

* Open only during residence of the Governor.

Line to Ceylon.

Mount.
Pondicherry.
Negapatam.
Pootocottah.
Paumben.

Line to Bombay.

Poonamallee.
Vellore.
Bangalore.
Seerah.
Bellary.

Line to Neilgherries and Malabar Coast.

Mysore.
Ootacamund.
Mercara.
Cannanore.
Calicut.
Cochin.

Central India.

Kurnool.
Hyderabad.
Secundrabad.
Warungul.*
Chanda.*
Chinnoor.*

* Stations of observation in case of interruption.

Nagpore.
Kamptee.
Seonee.
Jubbulpore.
Rewa.
Mirzapore.

East Coast.

Jelasore.
Balasore.
Cuttack.
Berhampur.
Chicacole.
Chatterpore, or Ganjam.
Vizagapatam.
Dowleisharum, or Rajmundry.
Masulipatam.
Bezwarrah.
Coronada.
Ongole.
Nellore.

Bangalore, 10th August 1859.

Notice.

WANTED, for the Deputy Superintendent's Office, Electric Telegraph Department, a HEAD ACCOUNTANT. Salary 100 Rupees per mensem.

1. He should be well acquainted with the system of Book-keeping by double entry, and have had practical experience in a Government Office.

2. None but persons of certified character and qualifications need apply.

3. For further particulars, address the undersigned.

H. WICKHAM,

Depty. Supt. Elec. Teleg. Bombay Circle.

Bombay, 23rd November 1860.

Notice to Mariners.

Relating to a supposed Shoal in Torres Strait which is not laid down in the Chart.

On July 19th, 1860, the Ship "King Lear" passed an apparently dangerous Shoal, very narrow, but extending about a mile in a South-Westerly and North-Easterly direction, and seeming as if it would have only from 4 to 6 feet water over it with a smooth sea.

It lies in nearly a direct line between Mount Ernest and Double Island, and is distant from the former about $5\frac{1}{2}$ miles, and $6\frac{1}{2}$ from the latter.

It is considered that the position here indicated must be correct within half a mile, though it was

Sind.

Kurrachee.
Keamaree.*
Gizree.*

* Harbour Stations for Kurrachee and Gizree, Mouth of the Indus.

Kotree.
Hyderabad.
Buddena.
Nuggur Parkur.
Taroosha, 127 miles North of Hyderabad,
7 miles North-West of Nowshera.
Sukkur.
Shikarpore.
Jacobabad.
Kusmore, 12 miles South of Sheawalla
Frontier between Sind and Punjab.
Rajpur, 4 miles North-East of Asree,
12 miles North-East of Mittenkote on
the Indus.
Deera Gazee Khan.

Pegu.*

Rangoon.
Henzada.
Menzhye.
Shoaghyeen.
Promé.
Tonghoo.
Thyetmoo.
Pegu.

* Note.—The Lines in Pegu are not yet connected with those in India; but the works are in progress, and will be completed early next year.

Ceylon.

Point de Galle.
Colombo.
Kandy.
Mehintelle.
Manaur.

W. B. O'SHAUGHNESSY,
Superintendent Elec. Telghs. in India and Ceylon.

not found convenient to determine it with extreme accuracy.

Published by order of the Commander in Chief I. N.,

P. W. MITCHESON, Lieutenant I. N.,
Conducting the duties of Indian
Naval Draftsman.

*Indian Naval Draftsman's Office,
Bombay, 16th October 1860.*

Barrack Department.**AUCTION SALE.**

A large Stock of BARRACK, OFFICE, and HOSPITAL FURNITURE, together with a quantity of COPPER WARE, all unserviceable, will be sold by Public Auction, without reserve, on the 12th proximo, at or near the Office of the Barrack Department, situate within the Fort.

Purchasers are required to pay down on the spot the total amount for which the separate lots are knocked down, and to clear the same away immediately the sale is concluded, as the Barrack Department will incur no risk or responsibility in the matter.

E. WHILMORE, Conductor,
Barrack Master, Presidency.

Bombay, 26th November 1860.

PROCLAMATION.

BOMBAY TO WIT.—By virtue of a Precept to me directed, I hereby Proclaim and give Notice, that the Sessions of Oyer and Terminer, and GENERAL GAOL DELIVERY, will be holden before the Supreme Court of Judicature at Bombay, at the Court House, on MONDAY, the 3rd day of December next, at 11 o'clock in the forenoon, for the trial of all Treasons, Murders, and other Felonies, Perjuries, Trespasses, and other Crimes and Misdemeanors, had, done, or committed within the Town and Island of Bombay, and the Limits thereof, and the Factories subordinate thereto; and also to inquire, hear, and determine, in like manner, all Treasons, Murders, Felonies, Forgeries, Perjuries, Crimes, Extortions, Misdemeanors, Trespasses, Wrongs, Oppressions, had, done, or committed by any of Her Majesty's British Subjects, in any of the Territories which now are subject to or dependent upon the said Government of Bombay, or within any of the Dominions of the Native Princes of India in alliance with the said Government.

And also that, at the same time and place, will be holden a Session of Admiralty, for the trial of all Treasons, Murders, Piracies, Robberies, Trespasses, Misdemeanors, and other Crimes and Offences, had, done, perpetrated, or committed on the High Seas.

And I hereby give Notice to all persons bound to prosecute and give evidence at the above Sessions, or in any way concerned therein, that they are to attend at the time and place above mentioned, and not to depart without leave of the Court.

And I hereby give Notice to all Justices of the Peace, Coroners, Escheators, and also all Chief Constables and Bailiffs of the Town and Island of Bombay, and the Limits thereof, that they be then and there in their own persons, with their Rolls, Records, Indictments, and other Remembrances, to do those things which to their Offices in that behalf appertain to be done.—Dated the 15th Day of November 1860, and in the Twenty-fourth Year of the Reign of Her Majesty Queen Victoria.

H. R. PARKER,
Sheriff.

जाहिरनामा.

मुंबईस खबर—मजला हुकूम दिल्यावरून जाहीर करितों व खबर देतों की अयर आणि टरमीनर आणि जनरल जेल डिलिवरी यांचे सेशन, मुंबईतील जुडिक्टेरचे सुपीम कोडताचे हबेलीत येते डिसेंबर महिन्याचे ३ रे तारिखेस सोमवारी सकाळचे ११ वाजतांना राजद्रोह, खून, चोरी, खोट्या सद्या, खोटी सात वगैरे अन्याय आणि तकशोरि ज्या मुंबई शहर व टाणूमध्ये व त्यांच्या सीमेमध्ये त्यांच्या हद्दीतील फ्याक्टोरिमध्ये केल्या असतील त्यांचा न्याय करण्याकरिता, बसेल. तसेच सर्व प्रकारचे अन्याय जे कोणी राणीचे ब्रिटिश मजने मुंबईचे गवरनराचे अमलातील राज्यामध्ये अथवा त्या सरकाराशी सत्याने राहाणारे हिंदुस्थानातील नेटिव राजांच्या राज्यांत केल असतील ते तपासण्या करिता बसेल.

आणखी सदहू वेळी व ठिकाणां समुद्रामध्ये जे राजद्रोह, खून, व चोरी व न्याय प्रकारचे दुसरे अन्याय केले असतील त्यांचा जनरल काँग्रेस करिता अटोमर मीने न्याय भरणे जाईल.

आणि खास सदहू सेशनमध्ये फियाद करणे व साक्षी देणे अगव्य आहे अथवा कोणत्याही प्रकारचा संबंध असेल त्यां सर्व लोकांना जाहीर करितों की सदहू वेळी व ठिकाणी त्यांही हजीर असवि आणि कोडताचे रजे शिवाय जाऊ नये.

मुंबई शहर व टाणू व त्याचे हद्दीत बटीस आफ धी पिस, कारोनर व एस्चीटर व मुख्य कान्स्टेबल आणि वेलीफ यां सर्वांस जाहिर करितों की त्यां सर्वांही खत, यादी, कागद पत्र आणून तेथे त्या वेळी हजीर असवि व आप आपले हुद्यांचे काम करावे.—तारीख १५ वी माहे नवंबर सन १८६० आणि राणी साहेब विक्टोरिया यांचे चांविसावे वर्ष आहे.

हारी रिच्यार्ड पारकर,
शरीफ.

जुलै २०:३०.

श्री (मुंमर्झी) मने ले होकम श्रीधो छे तेहनी चुनी प्रमाणे हुं अतरेथी हरेरो इरंय तथा अयर आधुंय के मुंमर्झी गाभ तथा शपुमां तथा तेहनी हदमो तथा मुंमर्झी तालुकानां अंग्रेज कोडीताला डेकायुंमोमो ले ले मोहोश दगा तथा चुन तथा ओरी तथा गुलु रापतना वांडो तथा तदशीरो तथा गिल गुहा तथा लुगं कुर्भो ले थम्बेलां होम्मे अथवा श्रीधो होम्मे तेहनी छांडलु इरवाने शास् तथा ते साथे मुंमर्झी सरदारनां अमल नीयेनां तथा तायेनां हरेक मुलकमो तथा हॉदुस्थानमांनां गांभडी राजमो के ले मुंमर्झी सरदारसाथे मित्रायारी राखे छे तेओनां हरेक राजमां नामदार रांछीनी हरेक अंग्रेज प्रलम्मे ले ले मोहोश दगा तथा चुन तथा ओरी तथा तरकट तथा ओश रापतनां वांडो तथा रापतगारी तथा लुगं कुर्भो तथा नुकरान तथा गुलम श्रीधो होम्मे ते वीरो पलु रांभलवाने तथा तेहनी न्याय इरवाने आरता डीसेंयर महिनांनी तारीख ३ ७ अने सोमवारने दीने पेहेला पोहोशना ११ कलाकने अमले श्री मुंमर्झी गुडीडरनी मुग्रोम कोरशमो के ले घेरमो कोरश भशमोय ते घेरमो आओर तथा शरीनर तथा ननरल वीकीवरीनी सेशन येसरो.

अने गिगुं हुं अम जलैर इरंय के मोहोश सचुद्रमां ले ले मोहोश दगा तथा चुन तथा यांयिआ ओरी तथा लुश तथा तदशीरो तथा लुगं कुर्भो तथा गिल गुहा श्रीधो होम्मे तेहनी न्याय छांडवाने वारते तेन नजमोमे आओरीसालटी सेशन अथले ले इरआवरदी आताना न्यायनी सभा येसरो.

अने हुं अतरेथी कुर्भोइय तथा होकम इरंय के उपर कलेली सेशनमां ले ले मांशुसोमे दानो कसो होम्मे अथवा तेहमां हरेक रीने धिवाका रापता होम्मे तेओमे उपर कलेला वपते तथा नजमोमो हांलेर थकु अने कोरशनी रल वनां कोरशमांथी न्हं नही.

मुंमर्झीरोर तथा शपु तथा तेनी हदमां नरसिस आड श्री पीस, कारोनर तथा असेसीशर तथा मुख्य कान्स्टेबल अने मेलीक मे सरोने जलैर इरंय के ते सरोमि अत, यादी, कागज पत्र लावीने त्यांहां ते वपते हांवर थकु अने आप आपना हुदांनु काम करुं.—तारीख १५ वी माहे नवंबर सन १८६०; अने नामदार रांछी वीकीरोरिआनां यादीसामां वर्ष छे.

हारी रिच्यार्ड पारकर,

शरीफ.

AUCTION SALE OF TIMBER.

An Auction Sale of TIMBER will take place at the Government Timber Stores, on the Esplanade, on Monday, the 17th December 1860. The Timber offered for sale consists of both large and small Calicut Logs, well suited for House-building; also a number of large and small sized Teak Curves for Ship and Boat building; Teak and Jungly Planks; also a number of Poon Spars, both large and small.

Terms of Sale.—A deposit of 25 per cent. on the lots being knocked down; and all lots to be removed within Fifteen days after the day of sale, otherwise the lots will be resold at the risk of the first purchaser.

Further information can be received from Mr. W. Williams, Assistant Conservator of Forests, at his Office, Colaba.

N. A. DALZELL,

Conservator of Forests.

Colaba, Assistant Conservator's Office,
19th October 1860.

जाहिरनामा.

ऐसाजे कापावरील सरकारी लांकडाचे कारखान्यांत तारीख १७ वी डिसेंबर सन १८६० सोमवारचे रोजी लांकडाचे लिलाव होईल त्यांत लाहान मोठी कालीकोटा लांकडे आहेत ती घर बांधण्याचे उपयोगी चामळी आहेत. व गलवते व मचवे बांधण्यास उपयोगी पडतील अशी सागवानी लाहान मोठी वांके आहेत व सागवानी जंगली लांकडाचे तक्ते आहेत व लाहान मोठे पुनचे साठेही आहेत.

विक्रीचे करार लाट खरीद केल्यावर दर शेकडा टक्के २५ प्रमाणे एवज अमानत ठेविला पाहिजे व ते सर्व लाट लिलावाचे तारिखे पासून १५ दिवसांचे आंत काढून नेले पाहिजेत नाहीतर ते लाट पुन्हा विकल जातील आणि त्यांचे जोखीम पहिले खरीददाराचे मिरावर राईल.

आणखी काही पुसणे असल्याम जंगलाचे आसिस्टंट कनसर्वेटर अजम उडिलियम साहेब यांस कुलावा येथे त्यांचे कचेरीत विचारिले अमतां मालूम होईल.

मिकल्स अलेक्झांडर डालशेल साहेब बाहादुर,

जंगलचे कनसर्वेटर यांची सही.

तारीख १९ वी अक्टोबर सन १८६० इ.स.वी,

मुकाम कुलावा आसिस्टंट कनसर्वेटरची कचेरी.

VENAYEK WASSOODIEW.

Oriental Translator to Govt.

अ. २२ नं. ३.

अपेक्षेने जे कांय ठपनां सरकारी बाडजांना कारखान्यामां तारीख १७ मी माहे डिसेंबर सन १८६० सोमवारने दीने बाडजांनुं लीलांम थारो. तेमां नांनां मोहोशां कुलीशिठी बाडजां छे ते थर बांधवानी क्रोममां शाशां उपयोगनां छे तथा पहोणु तथा मथवा बांधवानी क्रोममां अपेक्षे येना सागवानी नांनां मोहोशां वाडो छे तथा सागवानी तथा जंगली बाडजांनां पाडीमां छे तथा नांनां मोहोशां पुनना सोश पणु छे.

वेगोणुनां कशां बाड जां थरीन कशे अपेक्षे दरोदो दशा २५ प्रमाणे एवज अमानत ठेविला पाहिजे व ते सर्व लाट लिलावाचे तारिखे पासून १५ दिवसांचे आंत काढून नेले पाहिजेत नाहीतर ते लाट पुन्हा विकल जातील आणि त्यांचे जोखीम पहिले खरीददाराचे मिरावर राईल.

बायो लीलांमनी तारीख १५ पंदर

लहज्वा लोहमि, नही तो ते बायो २

अने तेनुं जेअम पेहेला अरीद्वारे माथ

प्रीणुं कांय पुछुं हरो तो जंगलना आसिस्टंट

वेटर अजम उडिलियम साहेबने कुलावामां तेमांनी कचेरीमां पुछेथी मालम थारो.

नीकटस अपेक्षेकरां उर जलनेल राहिल बाहादुर,
जंगलना कनसर्वेटरनी सही.

तारीख १६ मी माहे अक्टोबर सन १८६० इ.स.वी,

मुकाम कुलावा आसिस्टंट कनसर्वेटरनी कचेरी.

VENAYEK WASSOODIEW.

Oriental Translator to Govt.

TENDERS FOR PROVISIONS.

Notice is hereby given, that the Contract for the supply of Provisions to about Eight hundred (800) PRISONERS in the Town and Fort Jails at TANNA, and also for the supply of THREAD, CANE, and COCOANUT KERNELS (Copia) for the Jail manufactures, for one year, from the 1st January to 31st December 1861, will be put up to PUBLIC COMPETITION at the Adawlut at Tanna, on Saturday, the 1st December 1860.

Particulars and Conditions of Sale may be learned on application at the Adawlut.

No reason will be assigned for the rejection of offers.

M. MELVILL,

Assist. Session Judge in Charge S. S.

Konkun Adawlut, Tanna, 2nd November 1860.

जाहिरनामा.

सर्वांस कळविलें जातें कीं कसवे ठाणे येथील किल्ले तुरुंगातील व गांवांतील तुरुंगांतील कौजदारी ब्रिदवान सुमारे ८०० हिंवा स्वाहून काहीं कमज्यास्त याजला भातें धणजे जेवणाचें साहित्य अनाज वगैरे आणि तुरुंगांत कारखान्यांचे कामांत सुन व वेत आणि खाबरे देण्याना मक्का इसवी तारिख १ जानेवारी सन १८६१ तागायत तारिख ३१ माहे डिसेंबर सन मजकूर पर्यंत यावयाचा त्याचें लिलाव तारिख १ माहे डिसेंबर सन १८६० शनवार रोजी ठणे येथें मेहरवान मेसन बडज्य साहेब यांचे कचेरीत उगड पुकारण्यांत येईल

तारिख २ री माहे नवेंबर सन १८६०.

M. MELVILL,

आसिस्टंट जडव.

अ. २२ नं. ३.

शरवे लोकोने मालम थामे के कशा थाणुना श्रीला जेल तथा गाभमहेला जेलना कोनदारी पंदीवान आसरे ८०० अंगर काय कम जवाब अपेक्षे पानु अपेक्षे जमवानु शामानद अनान वगैरे तथा तुरुंगना कारखानांना काम साहे सुतर ने नेतर तथा कोपडे वगैरे आपवानो मज्जतो शुधे तारीख १ माहे नवेंवारी सने १८६१ थी तारीख ३१ माहे डिसेंबर सन मजकूर सुधी आपवानो तेनुं लीलांम तारीख १ माहे डिसेंबर सन १८६० थर शनिदिने दीने बाडजांनुं लीलांम

३९ तथा रोशन ९३९ शाहेमनी कुयेरी भवे खुबु पुका-
लाभां आवरो.

सहस्र मयता आणद रोशननी हकीकत कोधनी समलक्षुभां
आनी नोहमे तो अदालत भवे पुछायी लहीर करामां
आवरो. ने मयता आणद कोधनी अरन नामंखुर करामां
आवरो तो तेनुं करणु छेवामां आवरो नही.

तारीख २ माहे नवेंबर सने १८९०.

M. MELVILL,
आसिस्टंट ९३९.

AUCTION SALE OF TEAK RAFTERS, TIMBER, &c.

An Auction Sale of TEAK RAFTERS and TIMBER, cut in different parts of the Tanua Collectorate, will take place on the Esplanade at Bombay, on Thursday the 20th December 1860.

Terms of Sale.—A deposit of 10 per cent. to be made on the lots being knocked down, and the whole payment to be made in two instalments within three months from the date of sale, otherwise interest, at the rate of 1 per cent. per month, will be charged.

N. A. DALZIELL,
Conservator of Forests.

जाहोरनामा.

ऐसाजे ठाणे जिल्ह्याचे निरनिराळे भागांत कापलेले साग-
वानी वांस व लांकडे तारिख २० वी डिसेंबर सन १८६०
गुरुवारचे रोजी मुंबईचे कापावर जाहीर ललांव करून विक-
ण्यांत येतील.

विकरीचे करार, लाट खरीद केल्यावर दर शेंकडा टके १०
प्रमाणे एवज तात्काळ अमानत ठेविला पाहिजे आणि विकरीचे
तारिखेपासून तीन महिन्यांचे आंत सर्व एवज दोन हप्त्यांनी
दिल्ला पाहिजे न दिल्यास दर शेंकडा दरमाहा एक टक्या
प्रमाणे व्याज घेतल जाईल.

निकलस अलेक्झांडर डालझेल साहेब बाहादूर,
जंग चे कनसर्वेटर यांचा सही.

VENAYEK WASSOODEW,
Oriental Translator to Government.

जिल्ह्याचे.

अहोबिल येथे यांच्या लुकांना गुदा लोकांना कोपेल
शागवानी वांशा तथा लांकडां तारीख २० मी माहे डिसेंबर
सने १८९० गेडेने दिने मुंयधना कांय ठपट जिल्ह्या लोकांना
करीने वेचवामां आवरो.

वेचालुनी झार लाट खरीद कोधी अशेले दर रोड्डे टका
१० परमांखे अवेन तरत अनामत राखतो नोहमे तथा
वेचालुनी तारीखी त्रय महीनानी अंतर शंधां अवेन ये
हकीतायी आपवो नोहमे अने नही भरशो तां दर रोड्डे दर
मासो टका १ परमांखे वीआन लेवामां आवरो.

नीकलस अलेक्झांडर डालझेल साहेब बाहादूर,
जंगलना कनसर्वेटरनी सही.

VENAYEK WASSOODEW,
Oriental Translator to Government.

Notice.

TENDERS will be received at the SATTARA ADAWLUT from persons desirous of contracting for the Supply of Provisions to the Prisoners, about (300) Three hundred, in the Criminal Jail at Sattara, from the 1st January to the 31st of December 1861. Particulars and conditions may be learnt on an application at the Adawlut. No tenders will be assigned for the rejection of any Tender.

F. LLOYD,
Judicial Assistant Collector.

Dated 21st November 1860.

जाहीरनामा.

अदालत कोर्ट सातारा विद्यमान फ्रानसिस लाइड साहेब
इस्कोवर जुडिसियल अधिष्टे क्लेक्कर याणी सर्व लोकांस
कळवया करितां लिहिला जातो जे सातारा येथील कौजदारी
कैदखान्यातील बंदिवान सुमारे ३०० तीनशें अगर थोडे
कमज्यास्ती यांस पोत भल्याचा तारिख १ ज्युलैरी तागा-
इन तारिख ३१ डिसेंबर सन १८६१ पर्यंत वारमाही मक्ता
ठरावून वाचवाचा तो वेचवाची मजी कोणाची असेल तर
याणी बंदिवानांस दरएक धान्याचें भातें अमुक किमतीत
देवूं ते तपशीलवार अर्जीत लिहून त्याचे मोहोरबंद लाखांटे
सातारा येथें अदालतींत घेतल जातील.

सदरहू मक्या प्रकरणी बंदिवानांफ कोण कोणते जातीचे
धान्य वेगरे जिनम वाचवाचे त्याज वावद वेगरे सर्व कलम-
बंदीची याद ज्यास पाहावयाची असेल त्याजला सातारा
येथें अदालत कोदतांत दाहा वाजव्या पासून च्यार वाजेपर्यंत
समजाविली जाईल व कोणाची अर्जी नाकबुल केली असतां
त्याचें कारण समजाविलें जाणार नाहीं. तारिख २१ माहे
नवेंबर सन १८६०.

F. LLOYD,
Judicial Assistant Collector.

COCHIN LIGHT.

Information is hereby given, that the LIGHT at COCHIN, instead of being raised to a height of 114 feet as usual, on and after the 15th September, will continue to be displayed at the lower elevation of 67 feet, until further notice. It may not therefore be visible beyond 8 or 9 miles.

2. The Flag-Staff being under repair, a smaller (temporary) Mast for signalling will be put up, which will not be seen at any great distance.

JOHN J. FRANKLIN,
Superintendent of Marine.

Mudras, Marine Superintendent's Office,
3rd September 1860.

Notice.

For SALE, at the OFFICE of the AUDITOR of PUBLIC WORKS ACCOUNTS, Copies of a NEW CODE of REGULATIONS for the PUBLIC WORKS DEPARTMENT, at Rupees 2-10 per copy. Terms—Cash.

GORE MUNBEE, Lieut. Colonel,
Acting Auditor of P. W. Accounts.

Bombay, 22nd July 1859.

Insolvent Debtors' Court.

Notice is hereby given, that the Petitions of the several Persons hereunder named and described, have been presented to the Court for the Relief of Insolvent Debtors, Bombay, praying, respectively, for the benefit of the Act made and passed in the Eleventh Year of Victoria, Chapter XXI. :—

Names.	Profession.	Denomination.	Place of Residence in Bombay.	Dates of Petitions filed.		
				Day.	Month.	Year.
Fatmabeebee, Widow of the late Syed Abdoola bin Abdool Kadur.	None	Mahomedan.	In Gogaree Molla, without the Fort.	7th	Nov.	1860
Soonderdass Jeewa, Gopall Jeewa, and Nurrotundass Jeewa.	The first is unemployed; and the latter two are Dealers in Cocoanuts.	Hindoos	In Hunnamn Gullee, without the Fort.	8th	"	"
Gunnoo Ramjee, Wittoo Ramjee, Gungapursad Jaykissondass, & Casseebaee.	Blacksmiths.	Hindoos	In Candywady, without the Fort.	10th	"	"
Masaydee Saduck bin Hajee Mahomed Jaffer.	A Horse Dealer	Mahomedan.	In Funneshwady, without the Fort.	14th	"	"
Faridoon Beg bin Julalkhan.	Ditto	Ditto	Ditto	"	"	"
Curbalay Jaffer bin Ebrahim Beg, Curbalay Raza bin Esmael Beg, and Aga Mahomed Husson bin Aga Mahomed Jaffer.	Horse Dealers	Mahomedans	In Bhendy Bazar, without the Fort.	"	"	"
Aga Cazum Beg Koronee.	A Horse Dealer	Mahomedan.	In Bendy Bazar, without the Fort.	"	"	"
Masaydee Husson Ally Beg Fylee.	Ditto	Ditto	At Byeulla, without the Fort.	"	"	"
Aga Mahomed Rahim bin Aga Ally.	Ditto	Ditto	In Grass Bazar, without the Fort.	"	"	"
Masaydee Futtay Ally bin Masaydee Mahomed Ruza.	Ditto	Ditto	In Bendy Bazar, without the Fort.	"	"	"
Mahomed Husson bin Masaydee Mahomed Nabee.	Ditto	Ditto	In Funneshwady, without the Fort.	"	"	"
Damodhur Ragoba	None	Hindoo.	In New Tane Street, without the Fort.	16th	"	"
Memon Abba Khumissa.	A Lime Merchant and Manager of a Bumboat.	Mahomedan.	Lately in Beebee Jan Street, without the Fort (at present in the Bombay Gaol).	19th	"	"
Puswa Luckmon, and Luckheebae.	The first is a Turner of Tiles.	Hindoos	In Khetwady, without the Fort.	"	"	"
Nuthoo Sema, Essa Sema, and Amabae, Widow.	The first two are Bricklayers.	Mahomedans	In Gogaree Molla, without the Fort.	"	"	"
Wagoo Madoo and Rama Wagoo.	Milk Venders	Hindoos	In Chundunwady, without the Fort.	"	"	"
Shaik Mahomed Hussain bin Shaik Dadjee.	A Buggy Driver	Mahomedan.	In Balloo Sarung Street, without the Fort.	"	"	"
Abdoola Hussain.	A Syrang	Mahomedan.	In New Caze Molla, without the Fort.	"	"	"
Kikabhoy Jaderall.	Formerly a Cloth Merchant.	Hindoo	At Portuguese Church, without the Fort.	20th	"	"

Orders in the matters of the above-named Insolvents' Petitions, that the real and personal Estates and Effects of the said Insolvents be vested in the Official Assignee of this Honorable Court, under Clause VII. of the said Act, have been duly made.

Days appointed for Hearing the Petitions of the undermentioned Insolvents.

Names.	Time.		
	Day.	Month.	Hour.
Memon Abba Khumissa	1st Monday	December next	11 o'clock.
Puswa Luckmon and Luckheebae.	3rd Do	Ditto	Ditto.

Names.	Time.		
	Day.	Month.	Hour.
Nathoo Sema, Essa Sema, and Amabace, Widow	3rd Monday	December next	11 o'clock.
Gunoo Ramjee, Wittoo Ramjee, Gungapursad Jaykisson, and Casseebae	Ditto	Ditto	Ditto.
Abdoolla Hussain	Ditto	Ditto	Ditto.
Shaik Mahomed Hooseen bin Shaik Dadajee. Soonderdass Jeewa, Gopall Jeewa, and Nurrotum Jeewa	Ditto	Ditto	Ditto.
Kikabhoy Juderall	Ditto	Ditto	Ditto.

Opposing Creditors must file their Claims, verified by Affidavit, and pay the usual Fees, at my Office, at least, three days before the Hearing. The above-named Insolvents have filed Schedules of their Debts, Estates, and Effects in my Office.

Dividends payable in the undermentioned Insolvent's Estate:—

Manockjee Pestonjee Tuback... 1st Monday, in December next, of 8 per cent.

J. W. ORR,

For J. A. McKENZIE,

Clerk of the Court.

Clerk of the Court's Office, Fort, Bombay,
this 20th day of November 1860.

નાદાર દેવાદારોની કોર્ટ મધે.

જાહેર ખાતર એ ઉપરથી આપવામાં આવે છે ને, વિગત સાથે હેની હેડીંગ ને જુદી જુદી આશામીઓનાં નામો લખેલાં છે, તેઓએ મુંબઈની નાદાર દેવુદારોનાં છુટકા કરનારી કોર્ટને અરજીઓ આપી છે, તેમાં એક એકની અરજ હેરી છે ને વિકસરીયાના અગિઆરમે વરસો ને ધારો કરીને કરાવ્યો છે, તેના એકવિશમાં બાબતોનાં ધલાલ હમોને મળે.

નામ.	ધંધો.	જાત.	મુંબઈમધે રહેવાનું ઠેકાણું.	અરજીઓ દાખલ કરાની તારીખ.		
				દાહાડા	માસ.	વરસ.
ફાતમાખીખીતે મરનાર સધ-એદ અખદુલા ખીન અખદુલ કાદરની લીધવા.	કઈ નઈ	મહમદીઅન	ખારકોટ ગોગારી મોહોલા મધે.	૭ મો	નવેમ્બર.	૧૮૬૦.
મુંદરદાસ જીવા તથા ગે પા લ જીવા તથા નરેતમ દાસ જીવા.	પેટ્રો એકાર છે અને ખીખ એએ નાલીઅરનો વેપાર કરે છે.	હીંદુ.	ખારકોટ હનુમાન ગલીમધે.	૮ મો	એવ.	એવ.
ગનુ રામજી તથા વીકુરામજી તથા ગંગાપરસાદ ને કીસનદાસ તથા કાશીપાઈ.	હુદારો	હીંદુ.	ખારકોટ કાદિવાડી.....	૧૦ મો	એવ.	એવ.
મારોદી શાદક ખીન હાજી મહંમદ જાફર.	ઘોડાનો વેપારી	મહમદીઅન	ખારકોટ ફૂલસવાડી મધે..	૧૪ મો	એવ.	એવ.
ફરીદુન બેગ ખીન જલાલ ખાન.	ઘોડાનો વેપારી	મહમદીઅન	ખારકોટ ફૂલસવાડી મધે..	૧૪ મો	એવ.	એવ.
કરબલ જાફર ખીન ઇમિરામ બેગ તથા કરબલે રજા ખીન ઇસમાએલ બેગ તથા આગામહંમદ હરાન ખીન આગામહંમદ જાફર.	ઘોડાનાં વેપારીઓ	મહમદીઅન	ખારકોટ બેડીખજર મધે..	૧૪ મો	એવ.	એવ.
આગા કાજમબેગ કોરોની. મરોદી હસેનઅલી બેગ કાએલી.	ઘોડાનો વેપારી	મહમદીઅન	ખારકોટ બેડીખજર મધે.	૧૪ મો	એવ.	એવ.
આગા મહંમદ રહીમ ખીન આગા અલી.	ઘોડાનો વેપારી	મહમદીઅન	ખારકોટ ભાએખલા આગલ.	૧૪ મો	એવ.	એવ.
	ઘોડાનો વેપારી	મહમદીઅન	ખારકોટ ઘાસ ખજર મધે.	૧૪ મો	એવ.	એવ.

નામ.	ધંધો.	જાત.	મુખ્યધર્મિયે રહેવાનું કોણું.	અરજીઓ દાખલ કરાની તારીખ		
				દાહડ	માસ.	વરરા.
મરોદી કુતે અલીબીન મરોદી મહંમદ રજા.	ધોડાનો વેપારી	મહમદીઅંન	બારકોટ બીડીબજાર મધે.	૧૪ મો	નવેમ્બર	૧૯૦.
મહંમદ હસેન બીન મરોદી મહંમદ નબી.	ધોડાનો વેપારી	મહમદીઅંન	બારકોટ કુલુસવાડી મધે ..	૧૪ મો	એવ.	એવ.
દામોદર રાધોબા	કંઈ નઈ	હીંદુ.	બારકોટ નવી લેનનાં મો-હોલા મધે.	૧૬ મો	એવ.	એવ.
નંમણુ આબા ખમીરા ..	ચુનાનો વેપારી તથા બાંબોટનો ચલાવનારો.	મહમદીઅંન	ધોડા દાહડા ઉપર બારકોટ બીડીબજારનાં મોહોલા મધે ને હાલ મુખ્યધની તુરંગમાં.	૧૬ મો	એવ.	એવ.
પરાવા લખમણુ તથા લખીમઈ.	પેહેલો ચાકો છે	હીંદુ.	બારકોટ એતવાડી મધે ..	૧૬ મો	એવ.	એવ.
નયુ રોમા તથા ઇશા રોમા તથા અમાબાઈ વીધવા.	પેહેલા બે કડીઆ છે	મહમદીઅંન	બારકોટ ગોગારી મોહોલા મધે.	૧૬ મો	એવ.	એવ.
વાયુ માંધુ તથા રામા વાયુ શોક મહંમદ હુસેન બીન શોક દાદાજી.	કુધવાલા	હીંદુ.	બારકોટ ચંદનવાડી મધે	૧૬ મો	એવ.	એવ.
અબદુલા હરોની	અગી હાકનાર	મહમદીઅંન	બારકોટ બાલુ શરંગના મો-હોલામધે.	૧૬ મો	એવ.	એવ.
કીકાભાઈ ઇંદરલાલ	શરંગ	મહમદીઅંન	બારકોટ નવા કાજી મોહો-લા મધે.	૧૬ મો	એવ.	એવ.
કીકાભાઈ ઇંદરલાલ	આગલ કાપડનો વેપારી	હીંદુ.	બારકોટ ફીરંગીના દેવલ ૨૦ મો આગલ.	એવ.	એવ.	એવ.

ઉપર લખેલા નાદાર દેવાદારોની અરજીઓની બાબતોમાં ઘટતી રીતે હુકમ થયો છે, જે ઉપર લખેલા ધારાની સાતમી કલંમ પ્રમાણે નાદાર દેવાદાર મચકુરોની સ્થાવર તથા જંગમ મિલકત તથા ચીજવસ્તુ આ નામદાર કોરટના આર્ડિસિઆલ આસામેનીના તાબામાં આપે.

નીચે લખેલા નાદાર દેવાદારોની અરજીઓ સાંભળવારા રૂઝાવેલા દીવસ.

નામ.	વખત.		
	દાહડા.	માસ.	કલાક.
મેમણુ આબા ખમીરા	૧ લો સોમવાર.	આવતો ડીસેમ્બર.	૧૧
પરાવા લખમણુ તથા લખીમઈ	૩ જો સોમવાર.	એવ.	એવ.
નયુ રોમા તથા ઇશા રોમા તથા અમાબાઈ વીધવા	એવ.	એવ.	એવ.
ગજુ રામજી તથા વીંદુ રામજી તથા ગંગાપરશાદ જેકીરાંન તથા કાશીબાઈ	એવ.	એવ.	એવ.
અબદુલા હરોની	એવ.	એવ.	એવ.
શોક મહંમદ હુસેન બીન રોમ દાદાજી	એવ.	એવ.	એવ.
શુદ્ધદારા જીવા તથા ગોપાળ જીવા તથા નરોત્તમ જીવા	એવ.	એવ.	એવ.
કીકાભાઈ ઇંદરલાલ	એવ.	એવ.	એવ.

આગ્ર આવનાર લેણુદારોએ યોગમાં યોગ સાંભળવાના તથા દાહડા અગાઉ સોગયુતામાંથી સાતીત કરેલા પોતાનાં દાતા હમારી આશીસમાં દાખલ કરવા જોઈએ, તથા સિરસ્તા પ્રમાણે તેઓને શી આપતી જોઈએ. ઉપર લખેલા નાદાર દેવાદારોએ પોતાના દેવાની તથા માલ મિલકતની કીપો હમારી આશીસમાં દાખલ કરાવી છે.

નીચે લખેલા ઇશોરેટમાં ફાલા આપવાને રૂઝવીઆ છે તેહેની વીગત.

માંજીકજી પેશાંતજી તથાક ૧ લો સોમવાર, આવતો ડીસેમ્બર. રોકડે ૮ રૂકા.
મુખ્યધનાં કોરટમધે, કોરટના કલાકની આશીસમાં, ને. એ. મેકનજી,
લખી તારીખ ૨૦ મી નવેમ્બર સને ૧૮૯૦. કોરટના કલાકની રાહી.

(A true translation)

J. FLYNN, Chief Translator.

WEEKLY SUMMARY OF DEATHS, ON THE ISLAND OF BOMBAY.

CASTE OR RACE.	Still-born.	Cholera.	Small-pox.	Menses.	Fever.	Disease of Nervous System.	" Vascular System.	" Respiratory System.	" Alimentary System.	" Urinary System.	" Sexual System, and Child-bearing.	" Locomotive & Tertiary Systems.	Cachexy and Debility.	Leprosy, Tubercular and Articular.	Dropsy.	Accident and Violence.	Other and Unknown Cause.	Total—exclusive of Still-born.
Boodhist—Jain, &c.	1				10	1		1					3					16
Brahmun.					7	1		1										9
Lingaet and Bhatia					2	1		1										6
Hindoo of other Caste	6	5			51	6		12	19		1		17		1	1		113
Hindoo Out-caste	1				8	1		1	3				1					14
Moosulman	3	1			40	3		8	9		1	1	6					69
Parsee					5	3		1		1			4					14
Jew									1									1
Native-Christian.					2	1			3				1					7
Indo-European																		
European.					1			1	2	1								5
Negro-African					2				1									3
Other and Unknown Race																		
All Races	10	7			128	17		25	39	2	2	1	32		1	1		255
Mean of the corresponding Weeks in the preceding Twelve Years. }	39	1	1	1	124	13	1	26	31		3	1	15	1	3	4		263

N.B.—This table is an extract from a more extensive yearly Return that is prepared for statistical purposes, and chiefly for the detection of any removable sources of disease, with a view to improving the healthiness of the Island. As the principal object cannot be fully attained unless the true causes of death be recorded, persons of all stations are requested, in each case of death occurring in their circle, to obtain, in writing, from the Medical Attendant, the name of the fatal disease, that it may be delivered to the Policeman at the funeral place. Medical Practitioners particularly are requested to aid the registration. Blank forms of Death Reports, to keep by them in readiness, are given gratuitously on application at the Office of the Deputy Commissioner of Police.

It is thought that some withhold their assistance through the notion that reports of the single casualties coming now and then under their observation could but little affect the Returns; but it ought rather to be borne in mind, that the accuracy of the Returns depends on the correct reporting of all single cases, for of such only the aggregate is made up.

Bombay, 28th November 1860.

R. HAINES, M.D.,
In charge of Mortuary Returns.

Bank of Bombay.

DISCOUNT.

On Government Bills	5 per cent.
On Private Bills at or within 3 Months	7 ditto.

INTEREST.

On Fixed Loans on Government Notes and Railway Shares	5 per cent.
On Open Loans on ditto	6 ditto.
On Cash Credit Accounts	6 ditto.
On Loans on Security of Goods	7 ditto.

Bills payable within one month are discounted under the above rate, and Discount at 3 per cent. under the rate charged, will be refunded on all Bills paid before maturity, for the unexpired portion of the time such Bills may have to run.

The rate of Advance on deposit of 5½ per Cent. Government Notes is 98 per cent., on 5 per Cent. Government Notes 90 per cent., on 4 per Cent. Government Notes 80 per cent., on Railway Shares three-fourths of the paid-up value of the Shares, and on Goods three-fourths of the approved value.

Loans on Goods, &c.

Advances are granted on the security of Goods not of a perishable nature, deposited in private Godowns situated either in the Fort, or in Grant Buildings, Colaba.

Government Agency.

The Bank undertakes the safe custody of Government Securities, Bank Shares, and other Indian Stock Certificates; also the purchase or sale of the same, and realises the Interest and Dividends as they become due; and is also authorised to transact the business hitherto carried on by the Government Agents for the public Creditors of Government and others, and to remit the Interest, Dividends, and Principal by *Bills of Exchange payable in England* to Constituents, Shareholders, and others, whether resident in Europe or elsewhere.

By order of the Board of Directors,
JAMES BLAIR,
Secretary and Treasurer.

Bank of Bombay, 21st November 1860.

STATEMENT of DEPOSITS made at the General Treasury at Bombay, on account of the Estates of deceased European Commissioned, Warrant, and Non-Commissioned Officers and Soldiers, and Seamen of Her Majesty's Service, during the Month of October 1860.

Date of Deposits.	On whose Account.	Rank.	Corps.	General No.	Date of Decease.	Amount of Deposits.
1860	MILITARY.					
Oct. 2nd	E. C. P. Willoughby	Lieutenant	10th Regt N. I. ....	....	.....	<i>Rs. a. p.</i> 2,084 0 0
" 8th	William McCollough	Serjeant Major	23rd Regt. N. L. I. ....	....	Aug. 28th, 1860	93 10 3
" 16th	George Ecclesfield	Serjeant	4th Co. 1st Battalion H. M.'s Regt. of B. Artillery.	1246	.....	38 0 0
" "	Robert Jones	Corporal	Ditto	972	.....	28 0 0
" "	John Kennedy	Ditto	Ditto	817	.....	38 0 0
" "	Edward Lloyh	Ditto	Ditto	2603	.....	38 0 0
" "	William McFarlane	Ditto	Ditto	1335	.....	33 0 0
" 26th	John McCartney	Assistant Apothecary ..	Ditto .....	....	.....	159 14 6
	MARINE.					
" 4th	John Willis	Boatswain's Mate	S. L. "Ferooz"	6349	.....	155 2 0
" "	Frederick Moran	A. B.	Sloop "Falkland" .....	....	.....	3 13 3
" 12th	Edward Brien	Ditto	"Coromandel" .....	....	July 30th, 1860	76 15 4
" "	Mark Thompson	Quartermaster	"Assaye"	5945	18th, "	96 14 3
" 16th	Ephraim Newman	2nd C. P. A.	I. N. B.	5818	" 16th, "	676 15 10
" 24th	William Edwards	A. B.	Ditto	7890	Aug. 9th, "	1,096 12 8

Claims against the above Estates are to be preferred to the Secretary to Government in the Military Department, within twelve months from the date of the death of the party, after which period all payments will cease to be made in India.

W. F. MARRIOTT, Lieut. Colonel, Acting Secretary to Government.

OPIUM MEMORANDUM for the Week ending Tuesday, 27th November 1860.

INDORE.

YEARS.	PASSES GRANTED.			IMPORTED INTO BOMBAY.					EXPORTED BY SEA.			Balance.
	Up to 10th Nov. 1860.	From 11th to 17th Nov. 1860.	Total.	Up to 20th Nov. 1860.	From 21st to 27th Nov. 1860.	Lost on the Road.	Total Imported.	Up to 20th Nov. 1860.	From 21st to 27th Nov. 1860.	Total.		
AT INDORE.												
For 1857-58 Chests.	..	..	*37,031	..	..	150½	*36,880½	36,841½	..	36,841½	39	
" 1858-59	..	..	*36,246½	..	..	15½	*36,231	36,179½	3	36,182½	84½	
" 1859-60	..	..	*43,984	..	..	8½	*43,975½	38,926	2,800	41,72½	2,249½	
" 1860-61	2,234	656	2,890	63	179	..	242	..	15	15	227	
AT AHMEDABAD.												
For 1858-59	..	..	*1,376½	..	..	..	*1,376½	1,376	..	1,376	½	
" 1859-60	..	..	*4,683	..	..	..	*4,683	3,358½	755½	4,114	569	
" 1860-61	421	..	421	113	195	..	308	..	90½	90½	217½	

* During the whole Season.

(Errors excepted)

A. F. BELLASIS,

Offg. Commissioner of Customs, Salt, and Opium.

N. B.—In the last published memorandum, under Columns 3rd and 4th, for Chests given for 1859-60 headed Indore, read Chests 43,975½, 8½, 43,973½, and 3,048½, respectively.

Bombay, Custom House, 28th November 1860.

DETAIL OF EXPORTS.	
From 21st to 27th November 1860.	
FOR THE SEASON 1857-58.	
None.	
FOR THE SEASON 1858-59.	
Per Steamer "United Service"	3
FOR THE SEASON 1859-60.	
Per Steamer "United Service"	1,608
Per Steamer "Emeu"	1,187
Purchased by Government	5
2,800	
FOR THE SEASON 1860-61.	
Per Steamer "Emeu"	15
FOR THE SEASON 1858-59.	
None.	
FOR THE SEASON 1859-60.	
Per Steamer "United Service"	434
" " "Emeu"	332½
755½	
FOR THE SEASON 1860-61.	
Per Steamer "United Service"	51
" " "Emeu"	39½
90½	

Total...3,664

In the Court for the Relief of Insolvent Debtors, Bombay.

In the Matter of the Petition of ELLESETTE NURSOO, a Contractor of Buildings, an Insolvent.

NOTICE is hereby given, that an Application will be made to the Insolvent Debtors' Court by the abovenamed Insolvent, on Monday, the 3rd day of December next, for leave to withdraw his said Petition, filed in this Honorable Court, and all Proceedings had thereon.

Any Creditor wishing to oppose such application, must give notice thereof to me, at my Office, at least three days before the day of hearing, and must attend in Court to oppose the said application on the said third day of December.

J. W. ORR,
For J. A. McKENZIE,
Clerk of the Court.

*Clerk of the Court's Office, Fort, Bombay,
this 20th day of November 1860.*

મુંબઈની નાદાર દેવાદારોના છુટકા કરનારી કોર્ટમાં.

નાદાર એલસેટ્ટી નરસુ મહારાજોનો મકતેદારની અરજીની ખાતમાં.

ખાતર આપવામાં આવેલે જે મજકુર નાદારે આ નાંમ-દાર કોર્ટમાં દાખલ કરેલી પોતાની મજકુર અરજી તથા તેને લગતા કાગલ પત્રો પાછા લેવાસાથે આવતા ડીસેમ્બર મહીનાની તારીખ ૩ જી અને સોમેને દીને નાદાર દેવાદારોના કોર્ટમાં અરજ કરશે.

તેથી અરજને આગ આપવાની જે માગનારની ધજા હશે તેણે નાદારની અરજી સાંભલવાને થોડામાં થોડા નણુ દીવસ અગાઉ અમારી આફીસમાં અમોને ખાતર આપવી અને મજકુર ડીસેમ્બર મહીનાની તારીખ ૩ જીએ મજકુર જેને આગ આપવાસાથે કોર્ટમાં હાજર થવું.

જે. એ. મેકનજી,

કોર્ટનો કલારકની વતી
બેન ઉલીએમ આર સહી.

કોર્ટમાં કોર્ટના કલારકની આફીસ,
મુંબઈ, તારીખ ૨૦ મી નવેમ્બર ૧૮૬૦.

(A true translation)

J. FLYNN, Chief Translator.

Advertisement.

The following PASSAGES are required:—From BOMBAY to ENGLAND, for THREE (3) Unfit Seamen of the Indian Navy; from BOMBAY to the CAPE of GOOD HOPE, for Two (2) Men, late of the Jäger Corps.

By order of the Commander in Chief I. N.,

H. WILLIAMS,
Acting Secretary.

*Office of the Commander in Chief I. N.,
Bombay, 7th November 1860.*

Memorandum.

The undermentioned MAPS are on Sale at the OFFICE of the CHIEF ENGINEER at the Presidency, for CASH:—

	Scale.	Price of each.
Map of the Sholapoor Collectorate, 4 miles to an inch,		
	Rs. 3, or Rs. 3-8-0	mounted on cloth.
Ditto Belgaum ditto,		Rs. 2-8-0, or Rs. 3
Ditto Khandeish ditto,		mounted on cloth.
Ditto Dharwar ditto,		ditto.
Ditto Rutnagherry ditto,		ditto.
Ditto Tanna ditto,		ditto.
Ditto Poona ditto,		ditto.
Ditto Ahmednuggur ditto,		ditto.
Ditto Surat ditto,		ditto.
Ditto Sattara ditto,		ditto.
Ditto Surat ditto,	2 miles to an inch.	Rs. 2, or Rs. 2-8-0 mounted on cloth.
Ditto Branch ditto,		ditto.
Ditto Malcolmpeit,	500 feet to an inch.	
Ditto Matheran Hill,	1 furlong to an inch.	
Ditto Kaira Collectorate,	2 miles to an inch.	Rs. 1-8-0, or Rs. 2
Ditto Ahmedabad ditto,	4 miles to an inch.	mounted on cloth.
Ditto City of Poona,	300 feet to an inch,	Rs. 1-4-0, or Rs. 2 mounted on cloth.
Ditto Peint State,	2 miles to an inch,	Rs. 0-12-0, or Rs. 1 mounted on cloth.
Ditto Native Town of Bombay,	300 feet to an inch,	Rs. 2 mounted on cloth.
Ditto Fort of Bombay,	300 feet to an inch,	Rs. 1-8-0 mounted on cloth.

WALTER SCOTT, Colonel,
Chief Engineer at the Presidency.

*Office of the Chief Engineer at the Presidency,
Bombay, 26th June 1860.*

ORIENTAL BANK CORPORATION.

BOMBAY AGENCY.

EXCHANGE.

THE CORPORATION grants Drafts on London on Demand and at from one day to six months' sight, and Drafts on Scotland and Ireland on Demand, also Circular Notes negotiable in Egypt, Syria, the Continent of Europe, the Australian Colonies, and the Cape of Good Hope.

The current rates of Exchange are:—

On London at 6 months' sight	2s. 0 $\frac{1}{2}$ d. per Rupee.
" " 4 " "	2s. 0 $\frac{1}{2}$ d. "
" " 3 " "	2s. 0 $\frac{1}{2}$ d. "
" " 2 " "	2s. 0 $\frac{1}{2}$ d. "
" " 1 " "	2s. 0 $\frac{1}{2}$ d. "
" " on demand	2s. "
On Scotland on demand	2s. "
On Ireland "	2s. "
Circular Notes "	1s. 11 $\frac{1}{2}$ d. "
On Paris at 3 days' sight	1s. 11 $\frac{1}{2}$ d. "

No Draft at six months' sight is granted for sums under £50. Sums under £20 are only drawn for on Demand.

COMMISSION.

The rate of Commission charged by this Agency, on the purchase or sale of Government Securities negotiable in Bombay is one-quarter per cent., and on the collection of Bills one per cent. and Postage.

The Corporation takes charge of Government Paper, Shares in the Bank of Bombay, and other local Stocks, free of all charges, and will draw Interest and Dividends on the same as they fall due, on the following terms:—

If to be remitted through the Corporation	Without charge.
If to be paid in India, a Commission will be charged of	4 per cent.
On delivering Securities out of safe custody	4 per cent.
Hours of Business	10 to 4
Saturdays	10 to 1

Bombay, 27th November 1860.

THE AGRA, AND UNITED SERVICE BANK (LIMITED).

(Paid-up Capital One Million Sterling; Reserve Fund
£ 199,000 Sterling.)

THE Bombay Branch, in addition to ordinary banking business, makes Advances on the pledge and deposit of Government Paper, and grants Loans to Parties with two personal Securities and Life Insurance.

The Bank grants Drafts on London, also Circular Notes negotiable in Egypt and the Continent of Europe, at the following current rates of Exchange:—

On London 6 months' sight.....	2s.	0½d.
" 4 months' sight.....	2s.	0½d.
" 3 months' sight.....	2s.	0½d.
" 2 months' sight.....	2s.	0½d.
" 1 month's sight.....	2s.	0½d.
" On demand.....	2s.	
Circular Notes.....	1s.	11½d.

The London General Manager will generally, if desired, be prepared to discount the Bank's Bills at the current rate of the day.

The Bank purchases Bills, and grants Drafts payable at Calcutta, Agra, Madras, Lahore, Hongkong, and Shanghai.

INTEREST ALLOWED.

On Current Deposits re-payable on demand	2p.ct. per an.
On Home Remittance Deposits payable by Bills on London	4 " "
On Deposits for 3 months certain, and thereafter subject to 1 month's notice of withdrawal	4 " "
On Deposits for 6 months certain, and thereafter subject to 2 months' notice of withdrawal	5 " "
On Deposits for 12 months certain, and thereafter subject to 3 months' notice of withdrawal	6 " "
Interest is credited to Deposit accounts half-yearly.	

No interest allowed on Current Account Balances under Rs. 1,000, nor on Deposits over Rs. 50,000, unless by special agreement.

The funds of all public bodies connected with the Services, and of such other Societies as the Directors may consider eligible for the same privilege, will be received by the Bank at its highest rate of interest for the time being, subject to modified conditions.

The Bank reserves to itself the right of paying off all interest deposit, and of modifying the terms thereof, on giving one month's notice.

COMMISSION.

The Bank takes charge of Government Securities, Shares in Banks and other Companies without charge, and realises the Interest and Dividends, for which a charge will be made of ¼ per cent.

On returning Government Paper or other Securities out of safe custody, a charge will be made of ¼ per cent.

On the purchase or sale of Government Securities and Bank or other Stock ¼ per cent.

To obviate disappointment to parties at a distance purchasing the Bank's Bills on England, which might reach them too late for despatch by first Mail, it is hereby notified that the Bank will, whenever so requested, transmit the *first of Exchange direct*, on being furnished with the correct address of the party at Home to whom the Remittance is to be sent.

NOTICE.—The Bank will obtain registry of Promissory Notes of the several Loans of the Indian Government and encashment for payment of the interest in London.

Drafts, for interest on such Government Promissory Notes, on the Treasuries of Calcutta and Madras, will be received for encashment at current rates of Exchange, or for realisation in India, at the Head Office of the Bank in London, where constituents can also deposit their securities for safe custody.

Parties are requested to address the "Manager of the Agra and United Service Bank (Limited), Bombay," and to make all Orders or Remittances payable to him.

H. B. MACCULLOCH,

Bombay, 27th November 1860.

Manager.

I JADOWJEE SHAMJEE, Grain Merchant, residing near the Market in the Bungdee Bazar, in the House assessed No. 119, have, from the 13th instant, retired from my Trade. I therefore request my Creditors and Debtors to adjust their accounts within two months from this date, after which I shall go to my Native Country.

॥ जदवज शमज शह.

JADOWJEE SHAMJEE.

Bombay, 19th November 1860.

STATEMENT OF THE FUNDS OF THE SIR JAMSETJEE JEJEEBHOY'S PARSEE BENEVOLENT INSTITUTION, ON THE 31ST DECEMBER 1859.

	Rs.	a.	p.
Cash deposited with Government	3,00,000	0	0
55 Shares of the Bank of Bengal, per value Rs. 4,000 each	Rs. 2,20,000	0	0
Average premium, Rs. 3,000 per Share	" 1,65,000	0	0
Surplus of Income, from 1849 to 1853, in the hands of Sub-Treasurer	3,85,000	0	0
	29	13	10
	6,85,029	13	10
Cash Balance unexpended in the Bank of Bombay	1,557	5	9
Due by Government for Interest and Dividend, from 1st July to 31st December 1859, viz:—			
For Interest on Rs. 3,00,000, at 6 per cent.	Rs. 9,000	0	0
For Dividend on 55 Shares of the Bank of Bengal at 12 per cent.	" 13,200	0	0
	22,200	0	0
Amount invested in the purchase of a House in Church Gate Street, No. 17.....	65,500	0	0
Amount of Surplus invested in 5 and 5½ per cent. Government Promissory Notes, for Rs. 53,000, deposited in the Bank of Bombay	53,000	0	0
Due for Interest on 5 per cent. Government Promissory Notes, for Rs. 17,000, being a portion of Surplus	425	0	0
Amount of Donation Fund invested in 5 and 5½ per cent. Government Promissory Notes, for Rs. 25,000, deposited in the Bank of Bombay	25,000	0	0
Due for Interest on 5 per cent. Government Promissory Notes, for Rs. 21,000 being a portion of Donation Fund.....	525	0	0
Outstanding Balance.....	1,495	11	4
Total..... Rupees	8,54,732	14	11

(Errors and Omissions excepted)

(Signed) JAMSETJEE JEJEEBHOY,

By RUSTOMJEE JAMSETJEE JEJEEBHOY,

President of the Panchayet.

Published by order of the Panchayet,

NUSSERWANJEE BYRAMJEE,

Secretary.

Bombay, 9th October 1860.

29th November 1860.

ABSTRACT OF HALF-YEARLY ACCOUNT OF THE SIR JAMSETJEE JEJEEBHOY'S PARSEE BENEVOLENT INSTITUTION, from 1st July to 31st December 1859, prepared in conformity with the 17th Bye-Law; Audited the 9th day of October 1860.

DR.

CR.

Rs. a. p.		Rs. a. p.		Rs. a. p.	
To Amount of Balance on the 1st July 1859, as per last Account published in the <i>Bombay Government Gazette</i> of the 12th January 1860.		71,671	12 0	By Amount paid on sundry accounts which was due on the 30th June 1860	
Rupees		71,671	12 0	Rs. 1,914 7 5	
				" Amount paid to meet the deficiency caused in the Boys' and Girls' Schools of Bombay	
				Rs. 72 3 5	
To Balance		69,685	1 2	" Balance	
" Amount of Interest on the Capital of Rs. 3,00,000, from 1st July to 31st December 1859, at 6 per cent, received from Government		9,000	0 0		
" Amount of Dividend on 55 Shares in the Bank of Bengal, from 1st July to 31st December 1859, at 12 per cent.		13,200	0 0		
" Amount of Interest on Government 5 per cent. Promissory Notes for Rs. 18,000, from 28th February to 25th November 1859, being 8 months and 26 days.		665	0 0		
" Amount of Interest on Government 5 per cent. Promissory Notes for Rs. 17,000 from 28th February to 30th August 1859, being 6 months		425	0 0		
" Amount of broken Interest on Government 5 1/2 per cent. Promissory Notes for Rs. 36,000, from 26th to 29th November 1859, being 4 days		22	0 0		
		1,112	0 0		
		Rs. 23,312	0 0		
DEDUCT GENERAL CHARGES AS UNDER, VIZ:—					
To Pay of Secretary's Establishment, from 1st July to 31st December 1859		1,215	0 0		
" Advertising Charges		67	7 4		
" Amount of Commission paid to the Bank of Bombay on withdrawing Government 5 per cent. Promissory Notes for Rs. 35,000, at 4 per cent		87	8 0		
" Amount of Deposit Fee paid to the Bank of Bombay on 11 Notes for Rs. 17,000.		11	0 0		
		1,370	15 4		
		21,941	0 8		
To Amount for the distribution into 400 Shares at Rs. 54-13-6 each		21,937	8 0		
" Amount of Difference in making distribution into shares.		3	8 8		
		21,941	0 8		
				At BOMBAY.	
				By 180 Shares for the Boys' and Girls' Schools, at Rs. 54-13 6 each	
				Rs. 9,871 14 0	
				" Amount drawn from the surplus to meet the deficiency	
				Rs. 72 3 5	
				" 20 Shares for maintaining Poor, Indigent, and Disabled Parsees	
				Rs. 1,096 14 0	
				" 20 Do. for marrying the Sons and Daughters of Poor, Indigent Parsees	
				Rs. 1,096 14 0	
				" 10 Do. for defraying the Funeral Expenses of Poor, Indigent Parsees	
				Rs. 548 7 0	
				At SURAT.	
				By 35 Shares for the Boys' and Girls' Schools	
				Rs. 1,919 8 6	
				" 30 Do. for maintaining Poor, Indigent, and Disabled Parsees	
				Rs. 1,645 5 0	
				" 10 Do. for marrying the Daughters of Poor, Indigent Parsees	
				Rs. 548 7 0	
				" 5 Do. for defraying the Funeral Expenses of Poor, Indigent Parsees	
				Rs. 274 3 6	
				At OODAPORE.	
				By 20 Shares for the Boys' and Girls' Schools	
				Rs. 1,096 14 0	
				" 10 Do. for maintaining Poor, Indigent, and Disabled Parsees	
				Rs. 548 7 0	
				" 7 Do. for marrying the Daughters of Poor, Indigent Parsees	
				Rs. 383 14 6	
				" 3 Do. for defraying the Funeral Expenses of Poor, Indigent Parsees	
				Rs. 164 8 6	
				Balance Unexpended.	
				Rs. 1,986 10 10	
				Rs. 69,685 1 2	
				Rupees 71,671 12 0	

„ Amount drawn from the surplus to meet the deficiency
caused in the Boys' and Girls' Schools of Bombay
„ Balance due on sundry accounts on the 31st December 1859, but
not then paid.....

72 3 5
1,902 15 5

AT NOWSARY.

By 10 Shares for the Boys' and Girls' Schools	548 7 0	324 10 0	293 13 0
„ 10 Do. for maintaining Poor, Indigent, and Disabled Parsees	548 7 0	375 0 0	173 7 0
„ 7 Do. for marrying the Daughters of Poor, Indigent Parsees	383 14 6	....	383 14 6
„ 3 Do. for defraying the Funeral Expenses of Poor, In- digent Parsees	164 8 6	....	164 8 6

AT BROACH.

By 5 Shares for the Boys' and Girls' Schools	274 3 6	98 4 0	175 15 6
„ 8 Do. for maintaining Poor, Indigent, and Disabled Parsees	438 12 0	295 8 6	143 3 6
„ 4 Do. for marrying the Daughters of Poor, Indigent Parsees	219 6 0	....	219 6 0
„ 3 Do. for defraying the Funeral Expenses of Poor, In- digent Parsees	164 8 6	....	164 8 6
„ Amount of difference in making distribution into Shares..	3 8 8	....	3 8 8

Total.... Rupees 22,013 4 1 16,070 4 8 5,942 15 5

By Balance unexpended from 1st January 1854 to 30th June 1859	Rs. 69,685 1 2
„ Do. unexpended from 1st July to 31st December 1859	Rs. 5,942 15 5
„ Do. due on sundry accounts on 31st December 1859....	75,628 0 7 1,902 15 5

77,531 0 0

Total.... Rupees 93,601 4 8

Total.. Rupees 93,601 4 8

BALANCE, viz:—

In the Bank of Bombay	Rs. 1,557 5 9
Due by Government for Interest on Rs. 3,00,000	Rs. 9,000 0 0
Due by Government on account of the Dividend on 55 Shares in the Bank of Bengal	13,200 0 0
Amount of surplus invested in 5 and 5½ per cent. Government Promissory Notes, for Rs. 53,000, deposited in the Bank of Bombay	53,000 9 0
Due for Interest on Government 5 per cent. Promissory Notes for Rs. 17,000, being a portion of surplus	425 0 0
Amount of Donation Fund invested in 5 and 5½ per cent. Government Pro- missory Notes, for Rs. 25,000, deposited in the Bank of Bombay	25,000 0 0
Due for Interest on 5 per cent. Government Promissory Notes for Rs. 21,000, being a portion of Donation Fund	525 0 0
Outstandings	1,495 11 4

1,04,203 1 1

Deduct—Balance of Donation Account

26,672 1 1

Net Balance.... Rupees 77,531 0 0

We do hereby declare that we have examined this Account and found it correct.

(Signed) BYRAMJEE JEJEEBHAY } Auditors.
BOMANJEE FRAMJEE CAMA }
Bombay, 9th October 1860.

(Signed) JAMSETJEE JEJEEBHAY,
By RUSTOMJEE JAMSETJEE JEJEEBHAY,
President of the Panchayet.

Donation Account from 1st July to 31st December 1859.

Dr.

Cr.

To Balance up to 1st July 1859	Rs. 25,163	11	9
" Amount of Interest on Government 5 per cent. Promissory Notes for Rupees 21,000, from 28th February to 30th August 1859. Rs. 525	0	0	0
" Amount of Interest on a Government 5 per cent. Promissory Note for Rupees 2,000, from 28th February to 25th November 1859, being 8 months and 28 days	73	14	3
" Amount of broken interest on 5 1/2 per cent. Government Promissory Notes for Rupees 4,000, from 26th to 29th November 1859, being 4 days	2	7	1
" Amount of Donation from 1st July to 31st December 1859	601	5	4
	1,000	0	0
Total	Rupees 26,765	1	1

(Signed) NUSSEWANJEE BYRAMJEE, Secretary.
Published by order of the *Punchayet*,

NUSSEWANJEE BYRAMJEE,

Secretary to the Sir Jamsejee Jeejeebhoy's Paise Benevolent Institution.

A CHRISTMAS PRESENT.

Sent Postage free in India, to England, or Australia.

N. B.—The donor's and recipient's names may be written in the book, by permission of the Postal Authorities.

A PAPER BASKET,

INTO WHICH HAVE BEEN THROWN SOME
PIECES OF PROSE AND RHYME,

BY

J. ST. CLEMENT WOOLTORTON.

A Cheap Edition in Neat Cloth Rs. 2-3
Half-bound Roan Cloth " 4-0
Handsome Full-bound Morocco Gilt, and Gilt edges " 6-0

Those who wish it, may have the later poems by the same author included by immediate application at the Bombay Education Society's Press at the additional cost of 4 annas each edition.

OPINIONS OF THE PRESS.

"We like the racy prose of 'My Walk to the Office'; the poems contained in the volume are genuine transcripts of feeling, and the versification is cleverly constructed. The 'Lost Notes' is an able paper; and the volume is evidently the production of a pen well schooled in style, and a mind well stored with knowledge."—*The London City Press*.

"In style and spirit alike the Sketches and Tales are good. They exhibit considerable graphic power, exercised with much taste and judgment; and they display warm feeling, always of the right sort."—*Bombay Gazette*.

"A genial and kindly spirit breathes through the pages. The author is an observer of men and manners, meditative, imaginative, and with a faculty for sketching in words the pictures that occupy his mind."—*Bombay Guardian*.

"The author is a writer of considerable ability. His versification is extremely elegant and harmonious, and his imagery beautiful and chaste from its exquisite simplicity."—*Telegraph and Courier*.

"I enquire for a time as to who their author was, we considered them so excellent as to be reprints from some English work of name which had not happened to fall into our hands, and were not a little astonished to find that the writer was in the midst of us."—*Bombay Times*.

"We cannot doubt but that the work will meet with the most complete success."—*Poona Observer*.

"Its typography, printing, and binding is so elaborately and excellently executed, that we may fairly say it is one of the best and neatest works that has been issued from the Presidency Press."—*Sind Kosaid*.

"The Author seems to be a man of genuine talent. We do not often meet with so much good writing in Anglo-India publications."—*Benjal Harwar*.

"A very clever volume."—*Madras Spectator*.

BOMBAY:

CHESSON & WOODHALL, 28, MEDOW STREET.

AND ALL BOOKSELLERS.

NOTICE.—MESSRS. FINLAY & Co. of Kurachee, having been appointed Agents for the Oriental Bank Corporation at that Port, are hereby authorised to grant Drafts on the Corporation, and negotiate Bills, payable in London and Bombay, on terms which may be ascertained on application to them.

JOHN SKINNER, Agent.

*Oriental Bank Corporation, Bombay,
4th May 1860.*

For Sale

AT THE

BOMBAY EDUCATION SOCIETY'S PRESS.

[ Postal Stamps may be sent for payment of Small Sums.]

IMPROVED ELASTIC SPRING-MADE

INK PADS FOR BRASS STAMPS,

Ready for use at any moment. Being contained in a tin box, the Ink Pad is preserved from dust, and does not soil either papers or hands.

Price, with a Bottle of prepared Ink. Rs. 2 8

Superior Writing Ink (blue-black) for Steel Pens. In Stone bottles, spouted, with Corks acting like a tap. In bottles at 6, 8, or 10 annas each, according to size.

COMMISSARIAT NOTICES.

No. 172.

GENERAL STATEMENT showing Cost of Victualling and Dieting Europeans under the Control of the Acting Deputy Commissary General, Presidency Division, for the Month of September 1860.

Station.	Victualling.					Dieting.					Hospital Establish-ment including Beavers attached to Hospitals.	Hospital Clothing and Bazar Medicine.
	No. of Rations.	Cost of Rations.	Cost of Estab-lishment.	Total Cost.	Average per man per Month.	Number.	Cost of Diet.	Cost of Estab-lishment.	Total Cost.	Average per man per Month.		
BOMBAY....	18,670	Rs. a. p. 6,000 7 7	Rs. 133	Rs. a. p. 6,193 7 7	Rs. a. p. 9 15 4	1,704	Rs. a. p. 1,113 8 9	..	Rs. a. p. 1,113 8 9	Rs. a. p. 19 9 8	Rs. a. p. 633 10 8	Rs. a. p. 311 1 11

Rupees 2,533-1-4. The Cost of the following Articles issued from the Stock :—

For Victualling.					Brought forward..				
Bread, 1st sort, 18,670 lbs.....	Rs.	1,890	10	1	Brought forward.....	Rs.	267	7	10
Onions, 27 lbs. 7 ozs.....	"	0	9	5	Beer, in pints, 8 $\frac{1}{2}$ dozen.....	"	22	11	10
Potatoes, 27 lbs. 7 ozs.....	"	1	7	8	Porter, in quarts, 4 $\frac{1}{2}$ do.	"	13	8	8
Sugar, 1,851 lbs. $\frac{1}{4}$ oz.	"	263	14	6	Port-wine, 3 $\frac{1}{2}$ dozen ..	"	60	0	0
				2,161 9 8					363 12 4
For Dieting.					For Bazar Medicine.				
Bread, fine, 1,656 lbs.....	Rs.	167	11	1	Bread, brown, 20 lbs.....	Rs.	1	7	8
Flour, 2nd sort, 41 lbs. 13 oz.....	"	3	1	0	Flour, 2nd sort, 85 lbs.....	"	6	3	8
Beer, in quarts, 20 $\frac{1}{2}$ dozens ..	"	96	11	9					7 11 4
Carried forward....	Rs.	267	7	10					Rupees..2,533 1 4

Bombay, Deputy Commissary General's Office,
9th November 1860.

J. B. DUNSTERVILLE, Captain,
Acting Deputy Comy. General.

MEMORANDUM exhibiting in detail the Establishment, &c., maintained at the Presidency for Victualling and Dieting European Soldiers, and the Cost of which is included in the monthly Statement of Cost of Rations and Diet.

Establishment sanctioned on account of the Extra duties arisen from the issue of Rations to European Troops, as per letter from the Acting Secretary to Government, No. 4298, of 1840, to the address of the Military Board, and Commissary General's letter, No. 3446, dated 16th October 1840.

One Purvoo	Rs.	60	0	0
Three Mhetas, at Rs. 20 each.....	"	60	0	0
Three Peons, at Rs. 6 each.....	"	18	0	0
			138	0 0

Total (Rupees One hundred and thirty-eight).. 138 0 0

Bombay, Deputy Comy. General's Office,
9th November 1860.

J. B. DUNSTERVILLE, Captain,
Acting Deputy Commissary General.

No. 173.

STATEMENT of the Prices at which Contracts have been entered into, or Purchases, made by the Commissariat Department at Sukkur, from 16th to 31st October 1860.

Station.	Date of Purchase or of Contract.	Description and Quantity of Articles.		Rate.		Whether by Purchase, Contract, or otherwise.
				Rs. a. p.	Per	
SUKKUR..	25th Oct. 1860.	Beer, in quarts ..	Doz. 12 btl. 8	9 0 0	Dozen.	By bargain.
		Biscuits, 1st sort..	800 lbs.	1 1 2	6 lbs.	
		Rice, 1st sort	3,500 "	1 1 6	20 "	By contract.

Upper Sind, Commissariat Office,
Sukkur, 1st November 1860.

MUNCHERJEE JEMSETJEE,
Commissariat Native Agent.

GENERAL STATEMENT showing Cost of Feeding Government Cattle under the Control of the Acting Deputy Commissary General, Presidency Division, for the Month of September 1860.

STATION.	Number of Rations.	Bullocks.								REMARKS.				
		Pay of Attendants, including Establishment.			Total Cost of Rations with Mussala.			Total.			Average of each per month.			
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
BOMBAY	1,320	140	0	0	698	8	4	838	8	4	19	0	11	Rupees 4,723, the cost of 3,960 lbs. of Bran issued from the stock.

Bombay, Deputy Commissary General's Office,
9th November 1860.

J. B. DUNSTERVILLE, Captain,
Acting Deputy Commissary General.

MEMORANDUM showing in detail the Establishment and Contingencies shown in the Statement of Cost of feed and keep of Public Cattle under the control of the Acting Deputy Commissary General, Presidency Division, for the Month of September 1860.

Particulars.		Rate.	Per	Amount.	Total.
<i>Establishment.</i>		Rs. a. p.		Rs. a. p.	Rs. a. p.
1	Muccadum	8 0 0	Each	8 0 0	
20	Cartmen	6 0 0	Each	120 0 0	
2	Bullock Drivers	6 0 0	Each	12 0 0	
					140 0 0
Daily issue.	Quantity for a Month of 30 days.	<i>Contingencies.</i>			
lbs.	lbs.				
2½	3,300	Ooreed	2 14 10	84 lbs.	114 15 10
5	880	Straw for 4 days for 44 bullocks	1 8 2	200 lbs.	6 10 4
45	7,920	Green grass for 4 days in addition to straw.	1 3 4	175 lbs.	528 10 0
60	68,640	Ditto ditto from 5th to 30th Sept.			
1 oz.	82½	Salt	0 6 1	Maund.	1 1 11
3 lbs.	3,960	Bran (issued from stock)	1 0 0	84 lbs.	47 2 3
					698 8 4
Total (Rupees Eight hundred and thirty-eight, Annas eight, and Pies four) ..					838 8 4

Bombay, Deputy Comy. Genl.'s Office,
9th November 1860.

J. B. DUNSTERVILLE, Captain,
Acting Deputy Commissary General.

STATEMENT of the Prices at which a Contract has been entered into, or Purchase made, by the Commissariat Department at Kurrachee, from 16th to 31st October 1860.

Station.	Date of Purchase or of Contract.	Description and Quantity of Article.		Rate.		Whether by Purchase, Contract, or otherwise.
KURRACHEE.	23rd Oct. 1860.	Tape narrow, white cotton, Europe, fine, for cartridges	Yards.	Rs. a. p.	Per Yard.	By competition; not entered in former Contracts, from demand being unusual.
			4,900	0 1 0		

Kurrachee, Commissariat Office,
5th November 1860.

A. W. LUCAS, Major,
Acting Assistant Commissary General.

STATEMENT of the Prices at which Contracts have been entered into, or Purchases made, by the Commissariat Department at Poona, from 16th to 30th September 1860.

Station.	Date of Purchase or Contract.	Description and Quantity of Articles.	Rate.		Whether by Purchase or Contract.
Poona ..	Contract made on the 29th September 1860 for one year, commencing from 1st Oct. following.	<i>For General Depot at Khundalla.</i>	Rs. a. p.	Per	By contract.
		Beef, fresh, 1st sort ..	0 10 3	12 lbs.	
		Mutton, fresh, 1st sort ..	0 12 8	8 "	
		Sheep's heads	0 1 2	Each.	
		Sheep's trotters	0 0 9	Dozen.	
		Fire-wood	5 11 2	1600 lbs.	
		Onions	0 15 2	40 "	
		Potatoes, round	0 15 2	25 "	
		Rice, 1st sort	0 15 2	22 "	
		Salt, 1st sort	0 15 2	35 "	
		In such quantity as may be required.			

Poona, 1st October 1860.

J. THACKER, Captain,
Sub-Assistant Commy. General, P. D. A.

STATEMENT of the Prices at which Contracts have been entered into, or Purchases made, by the Commissariat Department at the Presidency, from 2nd October to 1st November 1860.

Station.	Date of Purchase or of Contract.	Description and Quantity of Articles.	Rate.		Whether by Purchase or Contract.
BOMBAY.	October 9th	Port-wine	Dozs. 81	Rs. 17 0 0	Per Dozen.
	" 15th	Theodolite, with stand, 7 inches	No. 1	520 0 0	Each.
	" 22nd	Ditto ditto 6 ditto	1	360 0 0	"
		Plank, pine, 3 inches thick, 12 to 18 feet long, 9 to 12 inches broad	Sq. ft. 1,000	14 12 0	100 sq. ft.
		Ditto ditto 1 inch thick, 14 to 18 feet long, 9 to 12 inches broad	1,000	14 12 0	"
	" 31st	Port-wine	Dozs. 100	17 0 0	Dozen.
		Perambulators	3	130 0 0	Each.
		Baize green or blue, Europe 4½ feet wide		1 6 11	Yard.
		Blankets, Europe, 6½ feet long and 5 feet broad		7 14 9	Each.
		Blankets, Europe, 8 feet long and 6 feet broad		8 12 10	"
		Buntin, Europe, scarlet, 18 inches broad		0 7 0	Yard.
		Buntin, ditto, blue and yellow, 18 inches broad		0 7 0	"
		Buntin, ditto, white ditto		0 7 0	"
		Buntin, ditto, dark green 18 inches broad		0 7 0	"
		Buntin, ditto, light blue, 18 inches broad		0 7 0	"
		Buntin, ditto, buff, 18 inches broad....		0 7 0	"
		Caps, woollen, red, for lascars		0 7 11	Each.
		Cloth, woollen, broad, Europe, superfine, blue or red, 5 feet wide		9 3 10	Yard.
	From 1st August 1860 to 31st July 1862.	In such quantities as may be required.			

Station.	Date of Purchase or of Contract.	Description and Quantity of Articles.	Rate.			Whether by Purchase or Contract.	
BOMBAY.	From 1st August 1860 to 31st July 1862.	In such quantities as may be required.	Rs.	a.	p.	Per	By contract.
						Yard.	
			9	3	10	"	
			5	4	6	"	
			5	4	6	"	
			3	1	3	"	
			3	1	3	"	
			1	3	4	"	
			4	13	5	Piece.	
			2	3	2	Sq. yard.	
			2	2	6	Yard.	
			1	5	1	Pair.	
			0	12	4	"	
0	8	5	Yard.				

Bombay, *Depy. Commys. General's Office,*
9th November 1860.

J. B. DUNSTERVILLE, Captain,
Acting Deputy Commissary General.

No. 178.

GENERAL STATEMENT showing the Cost of Victualling and Dieting Europeans under the Control of the Acting Assistant Commissary General, Aden Field Force, for the Month of September 1860, not including Articles supplied from Stock.

STATIONS.	No. of Men.	Victualling.		No.	Dieting.		Hospital Establishment, including Bearers attached to Hospitals.	Hospital Clothing and Bazar Medicines.
		Cost, including Establishment.	Average per Man.		Cost, including Establishment.	Average per Man.		
		Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
ADEN	397	3,251 4 5	8 3 0	47	558 5 7	11 14 1	365 0 0	33 6 0
PERIM .....	..	....	....	..	....	....	....	....

Commissariat Office, Aden Field Force,
Camp Aden, 30th September 1860.

C. F. KEAYS, Lieutenant,
Acting Assistant Commissary General.

No. 179.

GENERAL STATEMENT showing the Cost of Feeding Government Cattle under the Control of the Acting Assistant Commissary General, Aden Field Force, for the Month of September 1860.

STATIONS.	No.	Bullocks.				Camels.			
		Pay of Attendants, including Establishment.	Total Cost of Rations.	Total.	Average of each.	Pay of Attendants, including Establishment.	Total Cost of Rations.	Total.	Average of each.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
ADEN	78	447 6 11	1,012 6 7	1,459 13 6	18 11 5	152 1 2	638 0 2	790 1 4	21 5 8
PERIM .....	..	....	....	....	....	....	....	....	....

Commissariat Office, Aden Field Force,
Camp Aden, 30th September 1860.

C. F. KEAYS, Lieutenant,
Acting Assistant Commissary General.

STATEMENT showing the Rates at which Articles have been purchased or obtained by Contract by the Commissariat Department, Aden, during the Month of August 1860.

Articles.	Rate by Purchase.	Rate by Contract.	Articles.	Rate by Purchase.	Rate by Contract.
FOR EUROPEAN TROOPS.					
HOSPITAL SUPPLIES.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
<i>European Sick.</i>			Chatties, small, or		
Beef, fresh, 1st sort. 12 lbs.	....	1 2 9	Coondies Each.	....	0 4 6
Mutton, do. ....	....	1 2 9	Do. spitting ..	....	0 0 11
Barley, Scotch. Md. of 28 lbs.	....	17 1 0	Mustard seeds Maund.	....	2 9 9
Butter lb.	....	1 2 0	Oil, cocoanut, clean. "	....	5 15 4
Chickens, small.... Dozen.	....	3 2 5	Oil, sweet ..... "	....	4 7 6
Eggs, hen 100	....	1 5 7	Paper, foolscap.... Ream.	....	6 14 0
Firewood.. Candy of 784 lbs.	....	2 11 2	Paper, Portuguese ..	....	5 2 6
Flour, wheaten, 2nd			Paper, country Quire.	....	0 3 5
sort Maund.	....	1 13 0	Quills..... 100	....	1 6 0
Ghee, Kurrachee,			Soap, Europe Dozen.	....	1 5 7
1st sort ..... "	....	8 3 1	Soap, country Maund.	....	3 2 5
Ginger, dry ..... "	....	2 9 9	Straw or grass 100	....	1 2 7
Limes, sour Dozen.	....	0 0 11	Tailor..... Month.	12 0 0	....
Milk 100 doz.	....	9 0 0	Tape Yard.	....	0 0 3
Nutmegs lb.	....	1 4 10	Twine, Bengal Maund.	....	6 4 10
Pepper, black 28 lbs.	....	5 3 5	Thread, Goa lb.	....	0 10 10
Plantains Each.	0 0 3	....	Wax, bees' ..... "	....	0 10 10
Potatoes, round, large. lb.	0 2 10	....			
Rice, Bengal, 1st sort. Maund.	2 1 0	....	FOR NATIVE HOSPITALS.		
Vegetables lb.	....	0 0 9	<i>Native Sick.</i>		
Sago, 1st sort Maund.	....	5 11 0	Curry-stuff lb.	0 6 0	....
Salt, refined ..... "	....	0 3 0	Dholl, 1st sort Maund.	....	1 13 0
Sheep's head Each.	....	0 1 7	Firewood Candy.	....	2 11 2
Sugar, fine Maund.	....	4 4 3	Flour, wheaten, 2nd		
Tea, black, fine.... lb.	....	1 0 3	sort Maund.	....	1 13 0
Limejuice in quart. Each.	....	1 7 2	Ghee, 1st sort .... "	....	8 3 1
Lemonade, with bot-			Mutton, 1st sort .. 12 lbs.	....	1 2 9
tles Dozen.	3 8 0	....	Basket, large Each.	....	0 1 10
Soda-water, without			Do. small .... "	....	0 0 8
bottles ..... "	....	2 14 5	Brooms, Goa..... "	....	0 1 10
Baskets, large Each.	....	0 1 10	Do. common ..	....	0 0 5
Brooms, Goa .... "	....	0 1 10	Chatties, large .... "	....	0 9 0
Cotton, refined lb.	....	0 6 4	Candles, wax, Cochin. lb.	....	0 13 0
Candles, wax, Cochin "	....	0 13 0	Coondies ..... "	....	0 4 6
Cloth bandage,			Cloth bandage 8 yards.	....	0 10 10
bleached, 16 ins. 8 yards.	....	0 10 10	Cloth, calico, fine .. Yard.	....	0 4 1
Cloth, calico, fine,			Crease lb.	0 8 0	....
36 inches Yard.	....	0 4 1	Oil, cocoanut..... Maund.	....	5 15 4
Cloth, sheeting .... "	....	0 3 5	Do. sweet ..... "	....	4 7 6
Chatties, large Each.	....	0 9 0	Cotton, cleaned.... lb.	....	0 6 4
			Rice, 2nd sort .... "	....	1 4 10

Commissariat Office, A. F. F., Camp Aden,
1st September 1860.

C. F. KEAYS, Lieutenant,
Acting Assist. Commissary General.

STATEMENT showing the Rates at which Articles have been purchased or obtained by Contract by the Commissariat Department at Aden, during the Month of September 1860.

Articles.	Rate by Purchase.	Rate by Contract.	Articles.	Rate by Purchase.	Rate by Contract.
FOR EUROPEAN TROOPS.					
HOSPITAL SUPPLIES.		Rs. a. p.			Rs. a. p.
<i>European Sick.</i>			Barley, Scotch. Md. of 28 lbs.	....	17 1 0
Beef, fresh, 1st sort. 12 lbs.		1 2 9	Butter lb.	....	1 2 0
Mutton, do. "		1 2 9	Chickens, small .. Dozen.	....	3 2 5
			Eggs, hen 100 No.	....	1 5 7
			Firewood.. Candy of 784 lbs.	....	2 11 2

Articles.	Rate by Purchase.	Rate by Contract.	Articles.	Rate by Purchase.	Rate by Contract.
FOR EUROPEAN TROOPS.				<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
HOSPITAL SUPPLIES.					
<i>European.</i>					
Flour, wheaten, 2nd sort Maund.	....	1 13 0	Oil, sweet Maund.	....	4 7 6
Ghee, Kurrachee, 1st sort ..... "	....	8 3 1	Paper, foolscap.... Ream.	....	6 14 0
Ginger, dry ..... "	....	2 9 9	Do. Portuguese.. "	....	5 2 6
Limes, sour Doz.	....	0 0 11	Do. country Quire.	....	0 3 5
Milk 100 lbs.	....	9 0 0	Quills..... 100 No.	....	1 6 0
Nutmegs lb.	....	1 4 10	Soap, Europe Dozen.	....	1 5 7
Pepper, black Maund.	....	5 3 5	Do. country Maund.	....	3 2 5
Plantains Each.	0 0 3	....	Straw or grass 100 lbs.	....	1 2 7
Potatoes, round, large lb.	0 3 0	....	Tailor..... Month.	12 0 0	....
Rice, Bengal, 1st sort Maund.	2 0 0	....	Tape Yard.	....	0 0 3
Vegetables..... lb.	....	0 0 9	Twine, Bengal Maund.	....	6 4 10
Sago, 1st sort Maund.	....	5 11 0	Thread, Goa..... lb.	....	0 10 10
Salt, refined ..... "	....	0 3 0	Wax, bees' ..... "	....	0 10 10
Sheep's heads Each.	....	0 1 7			
Do. trotters Doz.	....	0 1 2	FOR NATIVE HOSPITALS.		
Sugar, fine Maund.	....	4 4 3	<i>Native Sick.</i>		
Tea, black, fine.... lb.	....	1 0 3	Curry stuff lb.	0 6 0	....
Limejuice Gallon.	....	1 7 2	Dholl, 1st sort Maund.	....	1 13 0
Sodawater, without bottles Doz.	....	2 14 5	Firewood Candy.	....	2 11 2
Baskets, large Each.	....	0 1 10	Flour, wheaten, 2nd sort Maund.	....	1 13 0
Brooms, Goa ..... "	....	0 1 10	Ghee, 1st sort .... "	....	8 3 1
Cotton, refined lb.	....	0 6 4	Mutton, do. 12 lbs.	....	1 2 9
Candles, wax, Cochin "	....	0 13 0	Baskets, large Each.	....	0 1 10
Cloth bandage, bleached, 16 ins. 8 yards.	....	0 10 10	Do. small .... "	....	0 0 8
Cloth, calico, fine, 36 inches Yard.	....	0 4 1	Brooms, Goa ..... "	....	0 1 10
Cloth, sheeting .... "	....	0 3 5	Do. common .. "	....	0 0 5
Chatties, large Each.	....	0 9 0	Chatties, large .... "	....	0 9 0
Do. small or coondies..... "	....	0 4 6	Candles, wax, Cochin lb.	....	0 13 0
Do. spitting .. "	....	0 0 11	Coondies Each.	....	0 4 6
Mustard seeds Maund.	....	2 9 9	Cotton, cleaned.... lb.	....	0 6 4
Oil, cocoanut, clean. "	....	5 15 4	Cloth bandage 8 yds.	....	0 10 10
			Do. calico, fine .. Yard.	....	0 4 1
			Creast lb.	0 8 0	....
			Oil, cocoanut..... Maund.	....	5 15 4
			Do. sweet ..... "	....	4 7 6
			Rice, Mangalore, 2nd sort ..... "	....	1 4 10

Commissariat Office, A. F. F., Camp Aden,
1st October 1860.

C. F. KEAYS, Lieutenant,
Acting Assistant Commissary General.

No. 182.

STATEMENT showing the Rates at which Articles have been purchased or obtained by Contract by the Commissariat Department at Nusserebad, for the Month of August 1860.

Articles.	Rate by Contract.	Names of Articles.	Rate by Contract.
FOR EUROPEAN TROOPS.		FOR EUROPEAN SICK.	
<i>Supplies to European Troops.</i>	<i>Rs. a. p.</i>	<i>Hospital Supplies to European Troops.</i>	<i>Rs. a. p.</i>
Bread, 1st sort 16½ lbs.	1 0 0	Rice, 2nd sort 16 lbs.	1 4 0
Beef, do. 26 "	1 0 0	Beef, 1st sort..... 26 "	1 0 0
Mutton, do. 18 "	1 0 0	Bread, do. 16½ "	1 0 0
Rice, do. 14 "	1 4 0	Butter lb.	0 6 1
Salt, do. 80 "	1 4 0	Chickens, large 2½ No.	1 0 0
Vegetables 55½ "	1 0 0	Eggs, hen Each.	0 1 0
Potatoes 11½ "	1 0 0	Firewood 240 lbs.	1 4 0
Firewood 240 "	1 4 0	Flour, 2nd sort 20 "	1 0 0
Duoll 55½ "	1 0 0	Ginger, green lb.	0 5 1

Names of Articles.		Rate by Contract.	Names of Articles.		Rate by Contract.
		<i>Rs. a. p.</i>			<i>Rs. a. p.</i>
Line, sour.....	100 No.	0 8 2	Forks, table, large, Europe ..	Each.	0 5 8
Milk, buffalo.....	lb.	0 0 4	Plates, dinner, China	"	0 8 0
Mutton, 1st sort	18 lbs.	1 0 0	Quilts, flannel and country	"	7 14 6
Nutmegs	lb.	1 12 7	gingham.....	"	1 0 9
Pepper, black	lb.	0 5 1	Sheets, sheeting	"	1 0 0
Potatoes.....	8 lbs.	1 0 4	Slippers, canvas, pairs	Pair.	1 0 0
Rice, 1st sort.....	14 lbs.	1 4 0	Shirts, calico.....	Each.	1 3 6
Salt, 1st sort	80 lbs.	1 4 0	Spoon, iron, common	"	0 1 10
Vegetables	lb.	0 0 6	Knives, table, Europe, large ..	"	0 11 3
Brooms, Goa.....	Each.	0 1 10	Socks, flannel, Europe.....	"	1 2 7
Baskets, bamboo, large.....	"	0 2 4	FOR EUROPEAN TROOPS AT		
Do. do. small.....	"	0 1 10	AJMEER AND TARRAGUR.		
Cloth bandage, 36 inches wide.	Yard.	0 3 8	<i>Ajmeer and Tarragur.--Supplies to</i>		
Do. gingham	"	0 6 0	<i>European Troops.</i>		
Do. dungaree	"	0 2 10	Bread, 1st sort	13½ lbs.	1 0 0
Calico, fine, 3 feet wide	"	0 5 2	Meat do.....	14 "	1 0 0
Cotton, refined	lb.	0 3 1	Rice do.....	14 "	1 4 0
Candles, wax.....	"	1 0 4	Salt do.....	80 "	1 4 0
Chunam, fine	"	0 0 1	Potatoes do.....	12 "	1 0 0
Coondies, earthen, large	Each.	0 1 10	Vegetables.....	50 "	1 0 0
Chatties do. do. water.....	"	0 0 11	Firewood	240 "	1 0 0
Do. do. do. spitting	"	0 0 8	FOR EUROPEAN SICK AT		
Charcoal	112 lbs.	1 0 10	AJMEER AND TARRAGUR.		
Flour	20 lbs.	1 0 0	<i>Hospital Supplies to European Troops.</i>		
Firewood	240 lbs	1 4 0	Bread, 1st sort	13½ lbs.	1 0 0
Linseed, pounded	lb.	0 1 0	Butter	lb.	0 8 0
Mustard, country	"	0 0 6	Chickens	Each.	0 8 0
Oil, cocoanut, 1st sort	"	0 5 7	Eggs	"	0 1 0
Do. sweet.....	"	0 1 4	Firewood	240 lbs.	1 4 0
Paper, foolscap, Europe	Quire.	0 8 1	Flour, 2nd sort	24 "	1 0 0
Do. Portuguese.....	"	0 6 1	Ginger	lb.	0 5 0
Do. country	"	0 6 1	Milk, buffalo	24 lbs.	1 0 0
Quills, goose, Europe, 1st sort.	Bundle.	0 12 1	Mutton, 1st sort.....	14 "	1 0 0
Straw, paddy.....	100 lbs.	1 0 4	Nutmegs	2 "	4 8 0
Salt, coarse	80 lbs.	1 4 0	Onions	50 "	1 0 0
Tape, broad, country	100 yds.	1 0 2	Pepper, black	lb.	0 5 0
Do. do. do. for cots ..	lb.	0 6 7	Rice, 1st sort.....	14 lbs.	1 4 0
Do. narrow	100 yds.	1 0 2	Salt do.....	80 lbs.	1 4 0
Twine, Bengal	ltr.	0 5 7	Baskets, Khujjoore, large	Each.	0 2 6
Wax, bees', yellow	"	0 6 1	Brooms, bamboo do.	"	0 6 0
Cooking pots, copper, to be			Books, foolscap paper, 3 qrs..	Quire.	1 4 0
tinned.....	Each.	0 0 6	Candles, wax	lb.	1 0 0
Spoons, iron do.	"	0 0 2	Cloth bandage, 18 inches wide.	10 yards.	1 4 0
Buttons, thread.....	Dozen.	0 2 0	Do. fine, 1 yard wide.....	Yard.	0 5 0
Buckets, leather, large	Each.	0 11 3	Chatties, earthen, large.....	Each.	0 3 0
Chatties, earthen, large.....	"	0 1 10	Coonda do. do.	"	0 3 6
Cloth, sheeting	Yard.	0 6 0	Cotton for lamps	lb.	0 4 0
Flannel, white, Europe.....	"	2 0 0	Flour, wheat, 2nd sort.....	"	0 0 6
Honey	lb.	0 3 7	Firewood	150 lbs.	1 0 0
Ink-powder, black	Each.	0 3 0	Limes.....	80 "	0 12 0
India rubber	lb.	6 1 0	Mustard, Europe, bottle	Bottle.	1 4 0
Mussack, leather, large	Each.	0 15 0	Oil, sweet	lb.	0 2 0
Nails, 2 inches long	lb.	0 3 1	Paper, foolscap	Quire.	0 10 0
Pencils, blacklead	Each.	0 2 0	Do. Portuguese.....	"	0 8 0
Paper, blotting	Quire.	0 12 1	Ink-powder, black.....	Each.	0 3 0
Do. royal	"	0 14 2	Soap, country	lb.	0 2 0
Soap, country	lb.	0 2 0	Wax, bees', yellow	"	0 15 0
Do. Europe	"	0 8 2	Cooking pots to be tinned ..	14 No.	2 0 0
Thread, Goa, 1st sort	"	1 14 0	Flour, wheat, 2nd sort	24 lbs.	1 0 0
Wafer box, large	Box.	0 8 1	Fomentation cloth.....	Yard.	0 14 0
Rope, cotton	lb.	0 4 8	Leeches	Dozen.	1 0 0
Round book, foolscap paper, 4					
quires.....	Each.	3 0 6			
Thread, worsted.....	lb.	0 8 0			
Bowl, soup, large, China	Each.	0 6 0			
Drawers, cotton calico	"	1 2 7			
Do. flannel, Europe.....	"	4 7 7			

Names of Articles.		Rate by Contract.	Names of Articles.		Rate by Contract.
		Rs. a. p.			Rs. a. p.
Oil for camps	7 lbs.	1 0 0	Wool for sponge waigs.....	12 lbs.	0 15 0
Soap, country	"	1 0 0	FOR NATIVE HOSPITALS.		
Kettle, large, to be tinned....	Each.	0 3 0	<i>Native Hospital.</i>		
Cooking pots, small do.	"	0 2 0	Bandage cloth, 1 yard wide ..	Yard.	0 3 8
FOR GOVERNMENT CATTLE AND HORSES.			Cloth, fine.....	"	0 3 9
<i>Feeding Horses and Cattle.</i>			Firewood	240 lbs.	1 4 0
Gram, 1st sort	68 lbs.	1 0 0	Honey	lb.	0 3 7
Bran	70 "	1 0 0	Ink, black.....	Bundle.	0 3 0
Grass	150 "	1 1 7	Do. red	"	0 5 1
Bhoosa	220 "	1 1 7	Leeches.....	Dozen.	1 2 0
FOR AJMEER ARSENAL.			Oil, sweet	lb.	0 1 4
<i>Supplies to Arsenal.</i>			Paper, foolscap.....	Quire.	0 8 1
Oil, linseed. Europe	Gallon.	0 12 0	Do. Portuguese	"	0 6 1
Spokes, wheel, rough	Each.	0 10 0	Quills.....	Bundle.	0 8 1
Solder, silver.....	oz.	2 10 0	Flour	20 lbs.	1 0 0
Baskets, bamboo	Each.	0 11 3	Soap, country	lb.	0 2 0
Brushes, painting, large	"	0 7 6	Wax, bees'	"	0 6 1
Do. do. medium ..	"	0 4 8	Wafer boxes	Box.	0 5 1
Do. dc. small	"	0 4 6	Badlah leather	Each.	1 6 6
Cakes, cowdung	200 No.	0 15 0	Bandage cloth	Yard.	0 1 10
Chalk.....	lb.	0 6 0	Buckets, leather	Each.	0 7 6
Driers for paint	"	1 8 0	Cloth, fine, 1 yard wide	Yard.	0 5 5
Flour, wheat.....	20 lbs.	1 0 0	Candles, wax.....	lb.	1 0 4
Ghee	lb.	0 4 1	Cotton, cleaned.....	"	0 3 1
Iron, hoop.....	"	0 4 0	Earthen chatties or coondies.	Each.	0 0 8
Do. rod, round	"	0 4 0	Ginger, dry	"	0 3 1
Nails, copper, brad	"	2 0 0	Leechman	Month.	9 5 6
Do. iron, spike	"	0 4 0	Linseed	lb.	0 1 0
Oil, cocoanut.....	"	0 5 7	Mustard seed	"	0 0 6
Paint, dry, red lead	"	0 6 0	Oil, cocoanut	"	0 5 1
Skins, goat or sheep, tanned .	Each.	0 2 10	Pencils, blacklead.....	Each.	0 2 0
Sticks, fencing, male bamboo.	100 No.	3 12 0	Rope, cotton.....	lb.	0 4 8
Tallow	12 lbs.	1 0 0	Baskets, bamboo, large	Each.	0 1 10
Tacks, iron or tin.....	lb.	1 0 0	Brooms do.....	"	0 1 10
Tacks, copper	lb.	2 4 0	Do. date	"	0 0 3
Thread, cotton, coarse	"	1 0 0	Buckets, leather	"	0 11 3
			Charcoal	112 lbs.	1 0 10
			Cloth, calico, fine, 1 yd. wide.	Yard.	0 5 5
			Mussuck, leather.....	Each.	0 15 0
			Quicklime	lb.	0 0 1
			Indian rubber	"	6 1 0

Nusseerabad, Commissariat Office,
1st September 1860.

W. H. BLOWERS,
Sub-Assistant Commissary General.

No. 183.

STATEMENT of the Price at which a Contract has been entered into, or Purchase made, by the Commissariat Department at Sukkur, from 1st to 15th November 1860.

Station.	Date of Purchase or Contract.	Description and Quantity of Article.	Rate.			Whether by Purchase or Contract.
			Dozs.	Rs. a. p.	Per	
SUKKUR	{ 2nd, 6th & 12th } { Nov. 1860. }	Beer in quarts.....	51	9 0 0	Dozen.	{ By bar- gain. }

Upper Sind, Commissariat Office,
Sukkur, 15th November 1860.

MUNCHERJEE JEMSETJEE,
Commissariat Native Agent.

STATEMENT showing the Rates at which Articles have been purchased or obtained by Contract by the Commissariat Department, Neemuch, for the Month of August 1860.

Articles.	Rate by Purchase.	Rate by Contract.	Per	Remarks.
<i>Supplies made to European Troops.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>		
Bread, 1st sort		1 0 0	16 lbs.	For the use of the European Troops.
Beef, 1st sort		1 0 0	20 "	
Mutton, do.		1 0 0	20 "	
Rice, do.		0 12 6	10 lbs. 5 oz.	
Flour do.		0 0 6	lb.	
Salt, 2nd sort		0 12 6	45 lbs. 6 oz.	
Sugar, do.		1 0 0	5 lbs.	
Wood		0 12 6	309 lbs. 6 oz.	
Vegetables of sorts		1 0 0	60 lbs.	
Limes		1 3 2	100 No.	
<i>HOSPITAL SUPPLIES.</i>				
<i>European Sick.</i>				
Beef, 1st sort		1 0 0	20 lbs.	For the use of the European Troops.
Bread, do.		1 0 0	16 "	
Butter		0 5 4	lb.	
Chickens, large	1 0 0	....	3 No.	
Eggs	1 0 0	....	20 "	
Firewood		0 12 6	309 lbs. 6 oz.	
Flour, 2nd sort		0 0 6	lb.	
Ghee, 1st sort		0 4 4	"	
Ginger, dry		0 3 4	"	
Limes		1 3 2	100 Nos.	
Milk		0 0 4	lb.	
Mutton, 1st sort		1 0 0	20 lbs.	
Nutmeg ..		1 12 10	lb.	
Pepper, black		0 3 10	"	
Rice, 1st sort		As above.	...	
Salt, 2nd sort		As above.	...	
Sheep's trotters	0 2 0	....	Dozen.	
Sugar, 1st sort		0 3 2	lb.	
Vegetables of sorts		As above.	....	
Cloth, dungaree, 22 inches wide		0 2 0	Yard.	
Baskets, bamboo		0 1 0	Each.	
Brooms, bamboo		0 1 7	"	
Bees' wax		0 8 0	lb.	
Cloth, calico		0 3 2	Yard.	
Do. sheeting	0 6 5	....	"	For the use of the European Troops.
Do. gingham		0 4 0	"	
Candles, wax		0 9 7	lb.	
Cotton, cleaned		0 2 3	"	
Chatties, large, for water		0 3 2	Each.	
Do. small		0 0 5	"	
Coondies, earthen		0 1 7	"	
Looie, country		0 6 5	Yard.	
Linseed powder	0 1 0	....	lb.	
Mustard, Europe		2 6 5	"	
Oil, sweet		0 0 9	"	
Do. cocoanut		0 4 10	"	
Paper, foolscap		0 9 6	Quire.	
Do. Portuguese		0 4 9	"	
Plantain leaves		0 0 5	Each.	
Straw or grass		4 12 10	1000 lbs.	
Soap, country		0 0 8	lb.	
Do. Europe		1 9 7	Dozen.	
Tape, white		0 12 10	100 yards.	
Thread, sewing		0 2 5	oz.	
Twine, Bengal		0 9 7	lb.	
Unslacked lime		1 0 0	80 lbs. 2½ oz.	
Charcoal		0 14 9	93 lbs.	
Vinegar, country		0 4 3	lb.	
Cart with cask and pair of bullocks	0 10 0	....	Day.	

Articles.	Rate by Purchase.	Rate by Contract.	Per	Remarks.
	Rs. a. p.	Rs. a. p.		
Sweeper	5 0 0		Month.	For the use of European Troops
Tinning cooking utensils.....		0 9 7	Dozen.	
Bags, twine	0 10 0	.....	Each.	
Book, Portuguese paper, 3 quires each..		1 12 7	"	
Buttons, thread.	0 1 7	.....	Dozen.	
Carpets, cotton		2 0 0	Each.	
Hemp, fine	1 0 0	.....	5 lbs.	
Tumblers, common	0 6 5	.....	Each.	
Marking-nut oil	0 6 5		lb.	
<i>Native Troops.</i>				
Baskets, bamboo, large		As above.		For the use of Native Troops.
Brooms do. do.		0 0 2	Each.	
Do. date		2 6 2	"	
Books, blank, 3 quires each				
Candles, wax		As above.	.....	
Cloth, dungaree, 22 inches wide				
Cotton, cleaned		As above.	.....	
Cloth, calico				
Firewood				
Flour, wheaten, 2nd sort.....		0 1 7	lb.	
Mustard seed				
Oil, cocoanut		As above.	.....	
Do. sweet.....				
Paper, foolscap		0 4 6	Dozen.	
Do. Portuguese		As above.	.....	
Quills, 1st sort				
Soap, country				
Wax, bees'				
<i>Feeding Horses.</i>				
Gram, 1st sort, cleaned		1 0 0	43 lbs.	For the use of Horses.
<i>Cattle Department.</i>				
Gram, 1st sort cleaned		As above.		For the use of public Cattle and Elephants.
Boosa		5 13 0	1000 lbs.	
Grass		6 8 0	"	
Kurbee		6 8 0	"	
Flour, 2nd sort.....		As above.	.....	
Salt do.				

ROBERT WILLIAMS, Captain,
Sub-Assistant Commissary General.

Commissariat Office, R. F. F., Neemuch,
1st September 1860.

No. 155.

CONTRACT FOR THE SUPPLY OF HOSPITAL PROVISIONS, STATIONERY, &c.

Persons desirous of entering into a Contract for the supply of such Hospital Provisions, Stationery, &c., as may be required by the Commissariat Department at the Presidency, for the term of one year, from the date of the acceptance of the offer, may, on application at this Office, from 11 A.M. till 5 P.M. daily (Sundays excepted), obtain copies of the Schedule, or List of Prices, and such information relating thereto as they may require.

2. No person will be allowed to bid for the Contract unless he deposits in this Office, in cash, the sum of Rupees (5,000) Five thousand, which will be forfeited in the event of withdrawal of his Offer before the Commissary General, or other authorised person in that behalf, shall have signified to him by a notice in writing, his refusal to accept such Offer, or in the event of delay, evasion, or refusal on his part, to furnish the requisite further Security, and execute the Deed of Contract, when required to do so on his Offer being accepted.

3. The further security required is, Bonded Security to the amount of Rupees (20,000) Twenty thousand, subject to the approval of the Government Solicitor; and this, together with the amount previously deposited, will be held as a guarantee for the due fulfilment of the Contract.

4. Verbal Offers for the Contract will be received at this Office on Monday, the 3rd proximo, at 1 o'clock precisely, when Bidders will be required to bid a per-centage above or below the prices exhibited in the above List, at which the supply will be made.

5. The articles supplied must be of unexceptionable quality, and according to Musters which may be seen in this Office, or of the sort usually supplied, and are to be delivered, in the first instance, at the Commissariat Stores, if required, and afterwards to the Indenting Departments, in good condition, free of all charges beyond the stipulated price, in such quantities as may, from time to time, be demanded, being liable to examination and rejection by the Executive Commissariat Officer, or by the Indenting or Receiving Officers, or by a Committee of Officers appointed on the part of Government, in the event of the Contractor being dissatisfied with the decision of the above Officers, or either of them.

6. It is to be clearly understood that such of the Articles specified in the Schedule as form part of the rations for European Soldiers or Hospital diet, are to be supplied under the rules laid down in G. G. O. No. 613 of the 10th October 1853, and No. 33 of the 11th January 1854, copies of which may be seen at this Office.

7. In case the said articles, or any of them, shall be rejected by the Committee so appointed, the said Committee shall not be required to assign or give any reason for such rejection, but the decision of such Committee shall be final and conclusive; and it shall not be competent to the Contractor, his Heirs, Executors, or Administrators, to question such decision in any Court of Law or Equity, or otherwise howsoever.

8. The Contractor must comply immediately with emergent demands, and meet others of less urgency within the periods stated in the requisitions made upon him; in failure whereof, or if any supply be rejected, or condemned by a Committee as aforesaid, the articles, or such others as may be required in lieu thereof, may be at once purchased by this Department, at his risk and cost; and in all such cases Thirty (30) per cent. upon the amount of expenses incurred, or a fine not exceeding Rupees (200) Two hundred at the option of the Executive Commissariat Officer, shall be levied as liquidated damages for each and every such breach of Contract,—the condemnation of any article by a Committee being held to constitute a breach of Contract, whether the rejected articles be replaced by the Contractor or by this Department. In every such case the Contract may be cancelled, at the discretion of the Commissary General; and if it be so cancelled, the Cash Deposit mentioned in paragraph 2 of this Notice will be forfeited to Government.

9. Any delay, negligence, evasion, or refusal on the part of a Contractor to make supplies or obey orders, or any attempt on his part, or that of his Agents, to pass off articles of an inferior quality in lieu of those he is bound to supply, or any neglect to deliver them at the time and place appointed, will subject him to be fined to the extent of Rupees (25) Twenty-five, by the Executive Commissariat Officer; an appeal from his order may be made to the Commissary General, whose decision is to be final; but when any of the penalties provided for in the preceding Clause are exacted, no further penalty shall be leviable under this Clause.

10. The Contractor, or an accredited Agent on his part, approved of by the Executive Commissariat Officer, must attend at this Office during the usual hours of business, *i. e.* from 10 A.M. to 5 P.M. daily (Sundays excepted), also at such other time or place as may be indicated by the Executive Commissariat Officer, when it may be considered desirable for the public service to require such attendance.

11. Any party whose Offer is accepted must produce Sureties, such as shall meet the approval of the Government Solicitor, within fifteen days from the date of the acceptance of his Offer, or the Contract will be re-sold, and the amount deposited by the Bidder forfeited to Government. No reason will be stated for rejecting any Security offered.

12. Bills for articles supplied under this Contract must be preferred for examination within one month from the date of the delivery of the same, or the Contractor will forfeit their full value, unless it clearly appear, to the satisfaction of the Commissary General, that the delay was unavoidable. Payment of Bills passed in this Office must be claimed within five days after they are passed, or the amount will be forfeited to Government.

13. The amount of retrenchments made by the auditing authorities on the Contractor's Bills will be recovered from the first sums payable to him; but in the event of such retrenchments, or any portion thereof being remitted, the amount remitted will be refunded.

14. Any party who, after offering for the Contract, fails to furnish the necessary Security, as provided for in Clauses 3 and 11 of this Notice, will be interdicted from bidding on future occasions, unless he produces a document from some person or persons of unexceptionable character and sufficient means, guaranteeing the due finding of the requisite Security, and execution by him of the Deed of Contract, on his Offer being accepted.

15. Persons intending to offer may, on application, see a statement of the actual annual consumption during the past years; but it is to be distinctly understood that supplies must be furnished to any extent required, without reference to such former consumption.

16. No reason will be assigned for the rejection of any Offer.

J. B. DUNSTERVILLE, Captain,
Acting Deputy Commissary General.

Bombay, Deputy Commissary General's Office,
6th November 1860.

No. 138.

TENDERS FOR THE SUPPLY OF PROVISIONS, &c.

1. Persons desirous of entering into Contracts for the supply of such of the articles embraced in the following Schedules, as may be required by the Commissariat Department at Poona, for the use of the Troops and Departments at Poona, Kirkee, Poorundhur, and on the Line of March, for the term of one year, from the 1st January 1861, may, on application at this Office, from 10 A.M. to 5 P.M. daily

(Sundays excepted), obtain copies of the Schedules, and such information relating thereto as they may require:—

For List No. 1.	Coffee, Sugar, Tea, &c.
" "	2. Fresh Beef.
" "	3. Fresh Mutton, &c.
" "	4. Firewood, Rice, &c.
" "	5. Vegetables, &c.
" "	6. Arrowroot, Barley, &c.
" "	7. Brandy, &c.
" "	8. Beef and Mutton,—marching.
" "	9. Bread, &c.—Poorundhur.

2. No person will be allowed to bid for these Contracts unless he deposits in this Office, in cash, the sum exhibited opposite the Schedules referring thereto, which will be forfeited in the event of withdrawal of his Tenders before the Commissary General of the Army, or other authorised person in that behalf, shall have signified to him, by a notice in writing, his refusal to accept such Tenders, or in the event of delay, evasion, or refusal, on his part, to execute the necessary Deed of Contract, when required to do so on his offer being accepted.

3. The further Security required is, Bonded Security to the amount shown opposite each Schedule, which, together with the amount previously deposited, will be held as a guarantee for the due performance of the agreement—

For List No.	1	Deposit before bidding.	Bonded Security on acceptance of offer.
		Rs.	Rs.
" "	2	3,680	14,720
" "	3	2,130	8,520
" "	4	790	3,160
" "	5	1,625	6,500
" "	6	1,030	4,120
" "	7	55	220
" "	8	240	960
" "	9	500	2,000
" "		150	600

4. Verbal offers for the Contract will be received at this Office on Monday, the 3rd December next, at 12 o'clock (noon) precisely, when bidders will be required to bid a percentage above or below the prices exhibited in the above List, at which the supply will be made.

5. The articles supplied must be of unexceptionable quality, and according to musters which may be seen in this Office, or of the sort usually supplied, and are to be delivered, in the first instance, at the Commissariat Stores, if required, and afterwards to the indenting Department, in good condition, free of all charges beyond the stipulated price, in such quantities as may, from time to time, be demanded, being liable to examination and rejection by the Executive Commissariat Officer, or by a Committee of Officers appointed on the part of Government, in the event of the Contractor being dissatisfied with the decision of the above Officers, or either of them.

6. In case the said articles, or either of them, shall be rejected by the Committee so appointed, the said Committee shall not be required to assign or give any reason for such rejection, but the decision of such Committee shall be final and conclusive; and it shall not be competent to the Contractor, his Heirs, Executors, or Administrators, to question such decision in any Court of Law or Equity, or otherwise howsoever.

7. It is to be understood that such of the articles specified in the Schedule as form part of the rations of European Soldiers, or Hospital Diet, are to be supplied under the Rules laid down in G. G. O. No. 613 of the 10th October 1853, and No. 33 of the 11th January 1854, copies of which may be seen at this Office.

8. The Contractor must comply immediately with all emergent demands, and meet others of less urgency, within the periods stated in the requisitions made upon him; in failure whereof, or if any supply be rejected or condemned by a Committee as aforesaid, the articles, or such others as may be required in lieu thereof, may at once be purchased by this Department at his risk and cost; and in all such occasions, Thirty (30) per Cent. upon the amount of expenses incurred, or a fine not exceeding Rupees (50) Fifty, at the option of the Executive Commissariat Officer, shall be levied as liquidated damages for each and every such breach of Contract,—the condemnation of any article by a Committee being held to constitute a breach of Contract, whether the rejected articles be replaced by the Contractor or by this Department. In every such case, the Contract may be cancelled at the discretion of the Commissary General of the Army; and if it be so cancelled, the Cash deposits, mentioned in paragraph 3 of this Notice, will be forfeited to Government.

9. Any delay, evasion, or refusal, on the part of a Contractor, to make supplies or obey orders, or any attempt on his part, or that of his Agents, to pass off articles of an inferior quality in lieu of those he is bound to supply, or any neglect to deliver them at the time and place ordered, will subject him to be fined to the extent of Rupees (25) Twenty-five by the Executive Commissariat Officer; an appeal from his order may be made to the Commissary General, whose decision is to be final; but when any of the penalties provided for in the preceding clause are exacted, no further penalty shall be leviable under this clause.

10. The Contractor, or an accredited Agent on his part, approved of by the Executive Commissariat Officer, must attend at this Office during the usual hours of business, i. e. from 10 A.M. to 5 P.M. daily (Sundays excepted), also at such other time or place as may be indicated by the Executive Commissariat Officer, when it may be considered desirable for the public service to require such attendance.

11. Any party whose offer is accepted, must produce Sureties, such as shall meet the approval of the Cantonment and Civil Authorities, within Fifteen days from the date of the acceptance of his offer, or the Contracts will be re-sold, and the amount deposited by the bidder forfeited to Government. No reason will be assigned for rejecting any Security offered.

12. Bills for articles supplied under the Contracts above stated, must be preferred for examination within one month from the date of the delivery of the same, or the Contractor will forfeit their full value, unless it clearly appears, to the satisfaction of the Commissary General, that the delay was unavoidable. Payment of Bills passed in this Office must be claimed within Five days after they are passed, or the amount will be forfeited to Government.

13. The amount of retrenchments made by the auditing authorities on the Contractor's Bills will be recovered from the first sums payable to him; but in the event of such retrenchments, or any portion thereof, being remitted, the amount remitted will be refunded.

14. Any party who, after offering for the Contracts, fails to furnish the necessary Security, as provided for in Clause 3 of this Notice, will be interdicted from bidding on future occasions, unless he produces a certificate from some individual of unexceptionable character and sufficient means, guaranteeing the due finding of the requisite Security, and execution by him of the Deed of Contract on his offer being accepted.

15. Persons intending to offer may, on application, see a Statement of the actual annual consumption during the past years; but it is to be distinctly understood that supplies must be furnished to any extent that may be required, without any reference to such former consumption.

16. No reason will be assigned for the rejection of any offer.

J. THACKER, Captain,

Sub-Assistant Commissary General, P. D. A.

Poona, Commissariat Office, 19th October 1860.

No. 169.

CONTRACT FOR THE SUPPLY OF 1st SORT CLEANED GRAM, RAJREE, BRAN WHEATEN, and GRASS.

Persons desirous of entering into a Contract for the supply of such Articles of the above as may be required by the Commissariat Department at Rajcote for the term of one year, from the 1st March 1861 to the 28th February 1862 may, on application at this Office, from 11 A. M. till 5 P. M. daily (Sundays excepted), obtain Copies of the Schedule or List of Prices, and such information relating thereto as they may require.

2. No person will be allowed to bid for the Contract unless he deposits in this Office, in cash, the sum of Rupees (200) Two hundred, which will be forfeited in the event of withdrawal of his Tender before the Commissary General, or other authorised person in that behalf, shall have signified to him, by a notice in writing, his refusal to accept such Tender, or in the event of delay, evasion, or refusal, on his part, to furnish the requisite further security, and execute the Deed of Contract, when required to do so on his Contract being accepted.

3. The further security required is Bonded Security to the amount of Rupees (800) Eight hundred subject to the approval of the Commissariat Officer; and this, together with the amount previously deposited, will be held as a guarantee for the due fulfilment of the Contract.

4. Verbal offers for the Contract will be received at this Office, on Monday, the 10th proximo, at 12 o'clock precisely, by specifying a percentage above or below the prices exhibited in the above List, at which the supply will be made.

5. The articles supplied must be of unexceptionable quality, and of the sort usually supplied, and are to be delivered, in the first instance, at the Commissariat Stores, if required, and afterwards to the Indenting Departments, in good condition, free of all charges beyond the stipulated price, in such quantities as may, from time to time, be demanded, being liable to examination and rejection by the Executive Commissariat Officer, or by the Indenting or Receiving Officers, or by a Committee of Officers appointed, on the part of Government, in the event of the Contractor being dissatisfied with the decision of the above Officers, or either of them.

6. In case the said articles or any of them shall be rejected by the Committee so appointed, the said Committee shall not be required to assign or give any reason for such rejection, but the decision of such Committee shall be final and conclusive; and it shall not be competent to the Contractor, his Heirs, Executors, or Administrators, to question such decision in any Court of Law or Equity, or otherwise howsoever.

7. The Contractor must comply immediately with emergent demands, and meet others of less urgency within the periods stated in the Requisitions made upon him; in failure whereof, or if any supply be rejected or condemned by a Committee as aforesaid, the articles, or such others as may be required in lieu thereof, may be at once purchased by this Department, at his risk and cost; and in all such cases Thirty (30) per Cent. upon the amount of expenses incurred, or a fine not exceeding Rupees (25) Twenty-five, at the option of the Executive Commissariat Officer, shall be levied as liquidated damages for each and every such breach of Contract,—the condemnation of any article by a Committee being held to constitute a breach of Contract, whether the rejected articles be replaced by the Contractor or by this Department. In every such case, the Contract may be cancelled, at the discretion of the Commissary General; and if it be so cancelled, the Cash Deposit mentioned in paragraph 2 of this Notice will be forfeited to Government.

8. Any delay, negligence, evasion, or refusal on the part of a Contractor, to make supplies or obey orders, or any attempt on his part, or that of his Agents, to pass off articles of an inferior quality in lieu of those he is bound to supply, or any neglect to deliver them at the time and place appointed, will subject him to be fined to the extent of Rupees (25) Twenty-five by the Executive Commissariat Officer: an appeal from his order may be made to the Commissary General, whose decision is to be final; but when any of the penalties provided for in the preceding clause are exacted, no further penalty shall be leviable under this clause.

9. The Contractor, or an accredited Agent on his part, approved of by the Executive Commissariat Officer, must attend at this Office during the usual hours of business, i. e. from 10 A. M. to 5 P. M. daily (Sundays excepted), also at such other time or place as may be indicated by the Executive Commissariat Officer, when it may be considered desirable for the public service to require such attendance.

10. Any party whose offer is accepted must produce Sureties, such as shall meet the approval of the Commissariat Officer, within Fifteen days from the date of the acceptance of his offer; or the Contract will be resold, and the amount deposited by the offerer forfeited to Government. No reason will be stated for rejecting any Security offered.

11. Bills for articles supplied under this Contract must be preferred for examination within one month from the date of the delivery of the same, or the Contractor will forfeit their full value, unless it clearly appear, to the satisfaction of the Commissary General, that the delay was unavoidable. Payment of Bills passed in this Office must be claimed within Five days after they are passed, or the amount will be forfeited to Government.

12. The amount of Retrenchments made by the auditing authorities on the Contractor's Bills will be recovered from the first sums payable to him; but in the event of such Retrenchments or any portion thereof being remitted, the amount remitted will be refunded.

13. Any party who, after offering for the Contract, fails to furnish the necessary Security, as provided for in Clauses 3 and 10 of this Notice, will be interdicted from bidding on future occasions, unless he produce a document from some person or persons of unexceptionable character and sufficient means, guaranteeing the due finding of the requisite Security, and execution by him of the Deed of Contract, on his offer being accepted.

14. Persons intending to tender may, on application, see a Statement of the actual annual consumption during the past years; but it is to be distinctly understood that supplies must be furnished to any extent required, without reference to such former consumption.

15. No reason will be assigned for the rejection of any offer.

16. It is to be understood that the provisions of the notice regarding the Sale of the Contract are to be held as part of the agreement.

ARTHUR PHELPS,
Sub-Assistant Commissary General.

Rajcote, Commissariat Office, 7th November 1860.

No. 170.

Notice

Is hereby given, that persons desirous of entering into Contracts for supplying such Articles of Provisions, &c. embraced in the following Schedules, as may be required by the Commissariat Department at Sholapoor, from the date a Tender may be accepted up to 31st December 1861, may, on application at this Office, from 10 A. M. till 5 P. M. daily (Sundays excepted), obtain Copies of the Schedules or List of Prices, and such information relating thereto as they may require:—

For List No. 1	For Bread, &c.
" " 2	For Fresh Meat, &c.
" " 3	For Sugar, &c.
" " 4	For Firewood, Rice, and Salt.
" " 5	For Medical Comforts.
" " 6	For Liquor, &c.
" " 7	For Vegetables.
" " 8	For Tea.
" " 9	For Country Medicines and Hospital Provisions, &c.
" " 10	For Stationery.
" " 11	For Miscellaneous Articles.

2. Verbal Offers for the Contracts will be received at this Office on Saturday, the 15th December 1860, at 12 o'clock (noon) precisely, when bidders will be required to bid a percentage above or below the prices exhibited in the above lists, at which the supply will be made, on the understanding that the Articles supplied are to be of unexceptionable quality, and are to be delivered in the first instance at the Commissariat Stores at Sholapoor if required, and afterwards to the Indenting Departments, in good condition, free of all charges beyond the stipulated prices, in such numbers or quantities as may from time to time be demanded, and that the same are liable to examination and rejection by the Executive Commissariat Officer or by the Indenting or Receiving Officers, or by a Committee of Officers appointed on the part of Government, in the event of the Contractor being dissatisfied with the decision of the above Officers, or either of them, it being understood that the decision of such Committee is to be final and binding on all parties.

3. It is to be clearly understood that such of the Articles specified in the Schedules as form part of the Rations of European Soldiers or Hospital Diet are to be supplied under the Rules laid down in

G. G. O. No. 613 of the 10th October 1858, and No. 33 of the 11th January 1854, copies of which may be seen at this Office.

4. No person will be allowed to bid for any Contract unless he previously deposits in this Office, in Cash, the sum exhibited opposite the Schedule referring thereto, which sum will be forfeited in the event of withdrawal of his Tender before the Commissary General or other authorized person in that behalf shall have signified to him, by a notice in writing, his refusal to accept such Tender, or in the event of delay, evasion, or refusal on his part to execute the necessary Deed of Contract when required to do so, on his offer being accepted, in which latter case he must be prepared to give unexceptionable Bonded Security to the further amount shown opposite each Schedule, which, together with the amount previously deposited will be held as a guarantee for the due fulfilment of his Contract.

		Deposit before Bidding.	Bonded Security on acceptance of any offer.
For List No. 1.....	Co.'s Rs. 478	Co.'s Rs. 1,913	
" " 2.....	420	1,679	
" " 3.....	52	208	
" " 4.....	114	456	
" " 5.....	8	32	
" " 6.....	18	73	
" " 7.....	61	243	
" " 8.....	149	597	
" " 9.....	16	63	
" " 10.....	12	49	
" " 11.....	77	310	

5. The Contractor must comply immediately with all emergent demands, and meet others of less urgency within the periods stated in the Requisitions made upon him; in failure whereof, or if any supply be condemned by a Committee of Officers as aforesaid, the articles, or such others as may be required in lieu thereof shall be purchased by this Department, without delay, at his risk and cost, if it be considered expedient to do so; and in all such cases Thirty (30) per cent. upon the amount of expenses incurred, or a fine of Rupees Fifty (50) at the option of the Executive Commissariat Officer, will be levied as liquidated damages for each and every such breach of Contract, it being understood that the simple condemnation of any article by a Committee constitutes a breach of Contract, whether the rejected articles be replaced by the Contractor or by this Department, in every such case, also, it is to be understood that the Contract may be cancelled, at the discretion of the Commissary General, and that, if the Contract be so cancelled, the Cash deposits mentioned in paragraph 4 of this notice will be forfeited to Government.

6. It is also to be understood, that any negligence, evasion, or refusal on the part of a Contractor to make supplies or obey orders, or any attempt on his part, or that of his Agents, to pass off articles of an inferior quality in lieu of those he is bound to supply, or any neglect to deliver them at the time and place ordered, will subject him, in every instance, to be fined to the extent of Rupees Fifty (50) at the option of the Executive Commissariat Officer, from whom an appeal may be made to the Commissary General, whose decision is to be final; but in cases when it may be deemed fit to exact any of the penalties provided for in the preceding clause, no further penalty shall be leviable under this clause.

7. It is further to be understood that the Contractor, or an accredited Agent on his part, approved of by the Executive Commissariat Officer, is to attend at this Office during the usual hours of business, i. e. from 10 A. M. to 5 P. M. daily (Sundays excepted), also at such other time or place, as may be indicated by the Executive Commissariat Officer, when he may consider it desirable for the public service to require such attendance.

8. Any party whose offer is accepted will be required to produce his Sureties for the approval of the Cantonment and Civil Authorities, as may be necessary, within fifteen days from the date of the acceptance of his Offer, or the Contract will be resold. No reason will be stated for rejecting any security offered.

9. Bills for Articles supplied under this Contract must be preferred within one month from the date of the delivery of the articles; in default of which the Contractor will forfeit the full value of the supplies for which Bills have not been so preferred, unless it clearly appear to the satisfaction of the Commissary General, that the delay was unavoidable.

10. The amount of Retrenchments made by the Audit Department on the Contractor's Bills will be recovered from the first Bills preferred for payment, but in the event of such Retrenchments or any portion thereof being remitted, the amount remitted will be refunded.

11. Any party who, after offering for a Contract, fails to furnish the necessary Security, as provided for in Clause 8 of this Notice, will be interdicted from bidding on future occasions, unless he produces a document from some person or persons of unexceptionable character and sufficient means guaranteeing the due execution and performance of the Contract, on his offer being accepted.

12. Persons intending to tender, may, on application, see a Statement of the actual annual consumption during the last year, but they must distinctly undertake that supplies must be furnished to whatever extent they may be required without any reference to the quantity consumed or required in previous years.

13. No reason will be assigned for the rejection of any offer.

G. E. KEITH, Lieutenant,
Sub-Assistant Commissary General.

Commissariat Office, Sholapoor, 7th November 1860.

CONTRACT FOR SUPPLY OF THE UNDERMENTIONED ARTICLES, &c.

1. Persons desirous of entering into a Contract for the supply of such articles embraced in the following Schedules as may be required by the Commissariat Department at Ahmedabad for the term of one year from the date of the acceptance of the offer may, on application at this Office, from 11 A.M. till 5 P.M. daily (Sundays excepted), obtain Copies of the Schedule or List of Prices, and such information relating thereto as they may require:—
2. No person will be allowed to bid for the Contract unless he deposits in this Office, in cash, the sum exhibited opposite the Schedule referring thereto which will be forfeited in the event of withdrawal of his Tender before the Commissary General, or other authorised person in that behalf, shall have signified to him, by a notice in writing, his refusal to accept such Tender, or in the event of delay, evasion, or refusal, on his part, to furnish the requisite further Security, and execute the Deed of Contract, when required to do so, on his offer being accepted.
3. The further Security required is Bonded Security to the amount of Rupees shown opposite each Schedule subject to the approval of the Commissariat Officer; and this, together with the amount previously deposited, will be held as a guarantee for the due fulfilment of the Contract.
4. Verbal offers for the Contract will be received at this Office on Monday, the 10th proximo, at 12 o'clock precisely, when bidders will be required to bid a percentage above or below the prices exhibited in the above List, at which the supply will be made.
5. The articles supplied must be of unexceptionable quality, and according to musters which may be seen at this Office or of the sort usually supplied, and are to be delivered, in the first instance, at the Commissariat Stores, if required, and afterwards to the indenting Department, in good condition, free of all charges beyond the stipulated price, in such quantities as may, from time to time, be demanded, being liable to examination and rejection by the Executive Commissariat Officer, or by the indenting or receiving Officers, or by a Committee of Officers appointed on the part of Government, in the event of the Contractor being dissatisfied with the decision of the above Officers, or either of them,—it being understood that the decision of such Committee is to be final and binding on all parties.
6. In case the said articles, or any of them, shall be rejected by the Committee so appointed, the said Committee shall not be required to assign or give any reason for such rejection, but the decision of such Committee shall be final and conclusive; and it shall not be competent to the Contractor, his Heirs, Executors, or Administrators, to question such decision in any Court of Law or Equity, or otherwise howsoever.
7. The Contractor must comply immediately with emergent demands, and meet others of less urgency, within the periods stated in the requisitions made upon him; in failure whereof, or if any supply be rejected or condemned by a Committee as aforesaid, the articles, or such others as may be required in lieu thereof, may be at once purchased by this Department at his risk and cost; and in all such cases, Thirty (30) per Cent. upon the amount of expenses incurred, or a fine of any amount up to Rupees two hundred (200) at the option of the Executive Commissariat Officer, shall be levied as liquidated damages for each and every such breach of Contract,—the condemnation of any article by a Committee being held to constitute a breach of Contract, whether the rejected articles be replaced by the Contractor or by this Department. In every such case, the Contract may be cancelled at the discretion of the Commissary General; and if it be so cancelled, the Cash deposit, as well as the money secured to be paid by the bond, mentioned in paragraphs 2 and 3 of this Notice, will be forfeited to Government.
8. Any delay, negligence, evasion, or refusal, on the part of a Contractor, to make supplies or obey orders, or any attempt on his part, or that of his Agents, to pass off articles of an inferior quality in lieu of those he is bound to supply, or any neglect to deliver them at the time and place appointed, will subject him to be fined to the extent of Rupees Twenty-five (25) by the Executive Commissariat Officer; an appeal from his order may be made to the Commissary General, whose decision is to be final; but when any of the penalties provided for in the preceding clause are exacted, no further penalty shall be leviable under this clause.
9. The Contractor, or an accredited Agent on his part, approved of by the Executive Commissariat Officer, must attend at this Office during the usual hours of business, *i. e.* from 10 A. M. to 5 P. M. daily (Sundays excepted), also at such other time or place as may be indicated by the Executive Commissariat Officer, when it may be considered desirable for the public service to require such attendance.
10. Any party whose offer is accepted, must produce Sureties, such as shall meet the approval of the Commissariat Officer, within Fifteen days from the date of the acceptance of his offer, or the Contract will be resold, and the amount deposited by the bidder forfeited to Government. No reason will be stated for rejecting any Security offered.
11. Bills for articles supplied under this Contract must be preferred for examination, within one month from the date of the delivery of the same, or the Contractor will forfeit their full value, unless it clearly appear, to the satisfaction of the Commissary General, that the delay was unavoidable. Payment of Bills passed in this Office must be claimed within Five days after they are passed, or the amount will be forfeited to Government.

12. The amount of retrenchments made by the auditing authorities on the Contractor's Bills, will be recovered from the first sums payable to him; but in the event of such retrenchments, or any portion thereof, being remitted, the amount remitted will be refunded.

13. Any party who, after offering for the Contract, fails to furnish the necessary security as provided for in Clauses 3 and 10 of this Notice, will be interdicted from bidding on future occasions, unless he produces a document from some person or persons of unexceptionable character and sufficient means, guaranteeing the due finding of the requisite Security, and execution by him of the Deed of Contract, on his offer being accepted.

14. Persons intending to offer may, on application, see a statement of the actual annual consumption during the past years; but it is to be distinctly understood that supplies must be furnished to any extent required, without reference to such former consumption.

15. No reason will be assigned for the rejection of any offer.

Schedule No.		Deposit before bidding.	Bonded security on acceptance of any offer.
1	For Bread, &c	Rs. 1,800	Rs. 7,200
"	" 2 " Beef.....	" 1,000	" 4,000
"	" 3 " Mutton, &c.....	" 1,000	" 4,000
"	" 4 " Rice, Salt, and Wood	" 450	" 1,800
"	" 5 " Sugar and Tea	" 1,440	" 5,760
"	" 6 " Vegetables	" 700	" 2,800
"	" 7 " Medical Comforts ..	" 100	" 400
"	" 8 " Country Medicines.	" 250	" 1,000
"	" 9 " Stationery	" 150	" 600
"	" 10 " Hospital Clothing..	" 190	" 760
"	" 11 " Forage	" 500	" 2,000

16. It is to be clearly understood that such of the articles specified in the Schedules as form part of the Rations for European Soldiers or Hospital Diet are to be supplied under the rules laid down in G. G. O. No. 545 of the 9th September, No. 613 of the 10th October 1853, and No. 33 of the 11th January 1854, copies of which may be seen at this office.

17. It is to be further understood that the persons who will take the Contract for the supply of meat (Mutton and Beef) will be bound to keep constantly on hand a stock of cows and sheep calculated to last at least for one month in the fair season and $1\frac{1}{2}$ months in the monsoon, and to shelter and feed them with the best available fodder and such Grain as may be considered necessary by the Executive Commissariat Officer; and the Commissariat Conductor or other person will frequently inspect the Contractor's Animals, and those reported lean or indifferent must be removed, and that only the best of the Stock on hand shall be slaughtered, their number being replaced every three days by such as may be approved of by the Commissariat.

18. It is also to be understood that the person who will take the Contract for the Supply of Bread should be bound to pay the salary of the Baker Serjeant during the time the Contract may continue in force, and at the following rates:—

For the supervision of a Bakery supplying Bread from 100 to 300 European at Rs. 7 per month.
Ditto ditto ditto from 300 to 1,000 Do. at Rs. 10 ditto.
Ditto ditto ditto to more than 1,000 Do. at Rs. 15 ditto.

19. It is to be understood that the provisions of this notice regarding the Sale of the Contract are to be held as part of the agreement.

Commissariat Office, N. D. A., Ahmedabad,
7th November 1860.

F. P. MIGNON, Lieutenant,
Assistant Commissary General, N. D. A.

No. 186.

CONTRACT FOR THE SUPPLY OF PROVISIONS.

Persons desirous of entering into a Contract for supplying the undermentioned Articles to the Commissariat Department at Baroda, in such quantities as may be required, for the term of one year, from 1st January 1861, may, on application at this Office, from 10 A. M. till 5 P. M. daily (Sundays excepted), obtain Copies of Schedules or Lists of Prices, and such information relating thereto as they may require.

Schedules.	Deposit before bidding.	Bonded Security on the offer being accepted.
No. 1 For Bread and Biscuit, 1st sort.....	Co.'s Rs. 660....	Co.'s Rs. 2,640
No. 2 " Beef, caw, 1st sort	" 200....	" 800
No. 3 " Mutton, sheep, 1st sort, gram-fed	" 125....	" 500
No. 4 " { Firewood,	" 120....	" 480
" { Salt, 2nd sort		
" { Rice, 1st sort, Jeerasal, cleaned.....		
" { Rice, Sootursal, fine, do.	" 250....	" 1,000
No. 5 " Vegetables of sorts		

2. No person will be allowed to bid or tender for the Contract unless he deposits in this Office, in cash, the sums above specified opposite each Schedule, which sums will be forfeited in the event of withdrawal of his tender before the Commissary General, or other authorised person in that behalf, shall have signified to him, by a notice in writing, his refusal to accept such Tender; or, in the event of delay, evasion, or refusal, on his part to furnish the requisite further security, and execute the Deed of Contract, when required to do so on his offer being accepted.

3. The further Security required is, Bonded Security to the amounts above specified under that head, subject to the approval of the Commissariat Officer; and this, together with the amount previously deposited, will be held as a guarantee for the due fulfilment of the Contract.

4. Verbal offers for the Contract will be received at this Office on Monday, the 10th December 1860, at 11 o'clock precisely, when intending Contractors will be required to offer the rates per a Rupee at which the supply will be made.

5. The Articles supplied must be of unexceptionable quality, or of the sorts usually supplied; and are to be delivered, in the first instance, at the Commissariat Stores, if required, and afterwards to the Indenting Departments, in good condition, free of all charge beyond the stipulated prices in such quantities as may, from time to time, be demanded, being liable to examination and rejection by the Executive Commissariat Officer, or by the Indenting or Receiving Officers, or by a Committee of Officers appointed on the part of Government in the event of the Contractor being dissatisfied with the decision of the above Officers or either of them.

6. In case the said Articles or any of them shall be rejected by the Committee so appointed the said Committee shall not be required to assign or give any reason for such rejection; but the decision of such Committee shall be final and conclusive, and it shall not be competent to the Contractor, his Heirs, Executors, or Administrators, to question such decision in any Court of Law or Equity, or otherwise howsoever.

7. The Contractor must comply immediately with emergent demands, and meet others of less urgency, within the periods stated in the requisitions made upon him; in failure whereof, or if any supply be rejected, or condemned by a Committee as aforesaid, the articles, or such others as may be required in lieu thereof, may be at once purchased by this Department, at his risk and cost, and in all such cases Thirty (30) per cent. upon the amount of expenses incurred, or a fine not exceeding Rupees (50) Fifty, at the option of the Executive Commissariat Officer, shall be levied as liquidated damages for each and every such breach of Contract,—the condemnation of any article by a Committee being held to constitute a breach of Contract, whether the rejected articles be replaced by the Contractor or by this Department; in every such case the Contract may be cancelled, and the Cash deposit mentioned in paragraph 1 of this Notice will be forfeited to Government.

8. Any delay, negligence, evasion, or refusal on the part of a Contractor to make supplies or obey orders, or any attempt on his part, or that of his Agents, to pass off articles of an inferior quality in lieu of those he is bound to supply, or any negligence to deliver them at the time and place appointed, will subject him to be fined to the extent of Rupees (25) Twenty-five by the Executive Commissariat Officer; an appeal from his order may be made to the Commissary General, whose decision is to be final; but when any of the penalties provided for in the preceding clause, are exacted, no further penalty shall be leviable under this clause.

9. The Contractor, or an accredited Agent on his part, approved of by the Executive Commissariat Officer, must attend at this Office, during the usual hours of business, *i. e.* from 10 a. m. to 5 p. m. daily (Sundays excepted), also at such other time or place as may be indicated by the Executive Commissariat Officer, when it may be considered desirable for the public service to require such attendance.

10. Any party whose offer is accepted must produce Sureties, such as shall meet the approval of the Commissariat Officer, within fifteen days from the date of the acceptance of his offer, or the Contract will be resold, and the amount deposited by the bidder or tenderer forfeited to Government. No reason will be stated for rejecting any Security offered.

11. Bills for articles supplied under this Contract must be preferred for examination within one month from the date of the delivery of the same, or the Contractor will forfeit their full value unless it clearly appear, to the satisfaction of the Commissary General, that the delay was unavoidable. Payment of bills passed in this office must be claimed within five days after they are passed, or the amount will be forfeited to Government.

12. The amount of retrenchments made by the auditing authorities on the Contractor's bills will be recovered from the first sums payable to him; but in the event of such retrenchments or any portion thereof being remitted, the amount remitted will be refunded.

13. Any party who, after offering for the Contract, fails to furnish the necessary Security, as provided for in Clauses 3 and 10 of this Notice, will be interdicted from bidding or tendering on future occasions, unless he produces a document from some person or persons of unexceptionable character and sufficient means, guaranteeing the due finding of the requisite Security, and execution by him of the Deed of Contract on his offer being accepted.

14. Persons intending to tender may, on application, see a statement of the actual annual consumption during the past years; but it is to be distinctly understood that supplies must be furnished to any extent required, without reference to such former consumption.

15. It is to be clearly understood that such of the articles specified in the Schedules as form part of the rations of European Soldiers, or Hospital Diet, are to be supplied under the Rules laid down in G. G. O. No. 613, of 10th October 1853, and No. 33, of 11th January 1854, copies of which may be seen at this Office.

16. No reason will be assigned for the rejection of any offer.

17. It is to be further understood that the person who will take the Contract for the supply of meat (Mutton and Beef) will be bound to keep constantly on hand a stock of Cows and Sheep calculated to last at least for one month in the fair season, and one and a half month in the monsoon, and to shelter and feed them with the best available fodder and such grain as may be considered necessary by the Executive Commissariat Officer; and the Commissariat Contractor or other person will frequently inspect the Contractor's animals, and those reported lean or indifferent must be removed, and that only the best of the stock on hand shall be slaughtered,—their number being replaced every three days by such as may be approved of by the Commissariat.

18. It is also to be understood that the person who will take the Contract for the supply of bread should be bound to pay the salary of the Baker Serjeant during the time the Contract may continue in force, and at the following rates:—

For the supervision of a Bakery supplying Bread from 100 to 300 Europeans at Rs. 7 per month.	
Ditto ditto ditto from 300 to 1,000 Do. at Rs. 10 per ditto.	
Ditto ditto ditto to more than 1,000 Do. at Rs. 15 per ditto.	

19. It is to be understood that the provisions of this notice regarding the Sale of the Contracts are to be held as part of the agreement.

Commissariat Office, Baroda,
2nd November 1860.

P. D. MARETT, Captain,
Officiating Commissariat Agent.

No. 187.

Notice.

Verbal Offers will be received at this Office, at Noon precisely, on Monday next, the 3rd proximo, for the supply of the following Articles, and of such others as this Department may be required to supply during the intermediate period, viz:—

- 6 Stones, 'Turkey, ships', Europe.
- 100 Brushes, scrubbing.
- 16 Hammers, claw, Europe.
- 2 Plates, glass, red, 5 and 11 inches.
- 15 Plates, iron, $6 \times 2\frac{1}{2} \times \frac{1}{4}$ inch.
- $\frac{1}{2}$ lb. Hooks, magazine, screw, brass.
- 1 pint White Varnish.
- 2 mds. Wire Brass $\frac{3}{8}$ inch.
- 11 yards Chintz, Europe, for lining coats.
- 3 yards Silk, fine scarlet, China.
- 50 Cots, iron }
- 6 Tubs, washing, wooden } To be painted.
- 4 Do. Fomentation do. }
- 2 mds. Paint, emerald green.
- 36 Panes of Glass require to be fixed.
- 1 pint Brunswick black.
- 1 paper Needles, coarse, drilled-eyed.

An immediate Deposit of Ten (10) per Cent. on the amount of his offer (and where the amount of the offer falls short of $2\frac{1}{2}$ rupees, of 4 annas) must be made by the lowest bidder for the supply of any article.

When an offer is accepted for making supplies within a specified period, and the Tenderer fails to fulfil his agreement, the cash deposit made at the time of sale will be forfeited to Government; but when circumstances render it necessary to receive the articles from him after the stipulated period, a deduction of Five (5) per Cent. will be made from the amount of the bill for the same.

Bills for articles supplied must be preferred within one month from the date of the delivery of the articles, in default of which, dealers will be liable to forfeit the full value of the supplies for which bills have not been so preferred, unless it clearly appear that the delay was unavoidable. Payment of bills passed in this office must be claimed within five days after they are passed, or the amount will be forfeited to Government.

The supply to be subject to examination and rejection, if not approved of, both by this and the indenting Departments; and in case such supply or any part thereof shall be rejected, such rejection shall be final and conclusive; and it shall not be competent to the Tenderer, his Heirs, Executors, or Administrators, to question such rejection in any Court of Law or Equity, or otherwise howsoever.

Musters may be seen, and all particulars learnt, on application at this office, from 10 A.M. till 5 P.M. daily, Sundays excepted.

No reason will be assigned for the rejection of any offer.

Bombay, Deputy Commissary General's Office,
28th November 1860.

J. B. DUNSTERVILLE, Captain,
Acting Deputy Commissary General.

CONTRACTS FOR THE SUPPLY OF PROVISIONS, MEDICAL COMFORTS, PETTY SUPPLY, &c.

Persons desirous of entering into Contracts for the supply of such of the Articles embraced in the following Schedules as may be required by this Department at Sattara, for the term of one year, from the 1st January next, may, on application at this Office, from 10 A.M. to 5 P.M. daily (Sundays excepted), obtain Copies of the Schedules, and such information relating thereto as they may require:—

For List No.	1	Bread, &c.
"	"	2 Beef.
"	"	3 Mutton, &c.
"	"	4 Gram, Rice, Dholl, Toor, &c.
"	"	5 Firewood, Onions, Potatoes, Salt.
"	"	6 Medical Comforts, &c.
"	"	7 Sugar, Tea, black and green.
"	"	8 Butter and Milk.
"	"	9 Hospital Supplies.

2. No person will be allowed to bid for these Contracts unless he deposit in this Office, in cash, the sum exhibited opposite the Schedules referring thereto, which will be forfeited in the event of withdrawal of his Tenders before the Commissary General of the Army, or other authorised person in his behalf, shall have signified to him, by a notice in writing, his refusal to accept such Tenders, or in the event of delay, evasion, or refusal, on his part, to execute the necessary Deed of Contract, when required to do so on his offer being accepted.

3. The further security required is, Bonded Security to the amount shown opposite each Schedule, which, together with the amount previously deposited, will be held as a guarantee for the due performance of the Agreement:—

For List No.		Deposits before bidding.	Bonded Security on acceptance.
	1	Rs. 253	Rs. 1012
"	2	" 172	" 688
"	3	" 105	" 420
"	4	" 702	" 2,898
"	5	" 228	" 912
"	6	" 51	" 204
"	7	" 290	" 1160
"	8	" 15	" 60
"	9	" 115	" 460

4. Verbal offers for the Contracts will be received at this Office on Saturday, the 15th proximo, at 12 o'clock (noon) precisely, when bidders will be required to bid a percentage above or below the prices exhibited in the above Lists, at which the supply will be made.

5. The articles supplied must be of unexceptionable quality, and according to musters which may be seen in this Office, or of the sort usually supplied, and are to be delivered, in the first instance, at the Commissariat Stores, if required, and afterwards to the indenting Departments, in good condition, free of all charges beyond the stipulated price, in such quantities as may, from time to time, be demanded, being liable to examination and rejection by the Executive Commissariat Officer or by the indenting or receiving Officer, or by a Committee of Officers appointed on the part of Government, in the event of the Contractor being dissatisfied with the decision of the above Officers, or either of them.

6. In case the said articles, or either of them, shall be rejected by the Committee so appointed, the said Committee shall not be required to assign or give any reason for such rejection, but the decision of such Committee shall be final and conclusive; and it shall not be competent to the Contractor, his Heirs, Executors, or Administrators, to question such decision in any Court of Law or Equity, or otherwise howsoever.

7. It is to be clearly understood that such of the articles specified in the Schedules as form part of the rations of European Soldiers or Hospital diet, are to be supplied under the rules laid down in G. G. O. No. 613 of 10th October 1853, and No. 33 of the 11th January 1854, copies of which may be seen at this Office.

8. The Contractor must comply immediately with all emergent demands, and meet others of less urgency within the periods stated in the requisitions made upon him; in failure whereof, or if any supply be rejected or condemned by a Committee as aforesaid, the articles, or such others as may be required in lieu thereof, may at once be purchased by this Department at his risk and cost; and in all such cases, Thirty (30) per Cent. upon the amount of expenses incurred, or a fine not exceeding Rupees (50) Fifty, at the option of the Executive Commissariat Officer, shall be levied as liquidated damages for each and every such breach of Contract,—the condemnation of any article by a Committee being held to constitute a breach of Contract, whether the rejected articles be replaced by the Contractor or by this Department. In every such case, the Contract may be cancelled at the discretion of the Commissary General of the Army; and if it be so cancelled, the Cash deposits, mentioned in paragraph 3 of this Notice, will be forfeited to Government.

9. Any delay, evasion, or refusal on the part of a Contractor to make supplies or obey orders, or any attempt on his part, or that of his Agents, to pass off articles of an inferior quality in lieu of those he is bound to supply, or any neglect to deliver them at the time and place ordered, will subject

him to be fined to the extent of Rupees (25) Twenty-five by the Executive Commissariat Officer; an appeal from his order may be made to the Commissary General, whose decision is to be final; but when any of the penalties provided for in the preceding clause are exacted, no further penalty shall be leviable under this clause.

10. The Contractor, or an accredited Agent on his part, approved of by the Executive Commissariat Officer, must attend at this Office during the usual hours of business, i. e. from 10 A.M. to 5 P.M. daily (Sundays excepted), also at such other time or place as may be indicated by the Executive Commissariat Officer, when it may be considered desirable for the public service to require such attendance.

11. Any party whose offer is accepted, must produce Sureties, such as shall meet the approval of the Cantonment and Civil Authorities, within Fifteen days from the date of the acceptance of his offer, or the Contract will be resold, and the amount deposited by the bidder forfeited to Government. No reason will be assigned for rejecting any Security offered.

12. Bills for articles supplied under the Contracts above stated must be preferred for examination within one month from the date of the delivery of the same, or the Contractor will forfeit their full value, unless it clearly appear, to the satisfaction of the Commissary General, that the delay was unavoidable. Payment of Bills passed in this Office must be claimed within Five days after they are passed, or the amount will be forfeited to Government.

13. The amount of retrenchments made by the auditing authorities on the Contractor's Bills will be recovered from the first sums payable to him; but in the event of such retrenchments, or any portion thereof, being remitted, the amount remitted will be refunded.

14. Any party who, after offering for the Contracts, fails to furnish the necessary Security, as provided for in Clause 3 of this Notice, will be interdicted from bidding on future occasions, unless he produces a Certificate from some individual of unexceptionable character and sufficient means, guaranteeing the due finding of the requisite Security, and execution by him of the Deed of Contract, on his offer being accepted.

15. Persons intending to offer may, on application, see a statement of the actual annual consumption during the past years; but it is to be distinctly understood that supplies must be furnished to any extent that may be required, without any reference to such former consumption.

16. No reason will be assigned for the rejection of any offer.

M. CONRAN, Captain,
In charge Commissariat Department.

Sattara, Commissariat Office, 19th November 1860.

No. 189.

TENDERS FOR PROVISIONS, &c.

Notice is hereby given, that persons desirous of entering into Contracts for the supply of the articles embraced in the following Schedules, as may be required by this Department, for the period of one year, to commence from 1st February next and terminate on the 31st January 1862, may, on application at this Office, from 10 A.M. to 5 P.M. daily (Sundays excepted), obtain copies of the Schedules and such information relating thereto as they may require:—

For List No.		Deposit in cash.	Bonded Security.
1.	Bread and Biscuit, &c.	Rs. 6,157	Rs. 24,628
"	2. Coffee, Sugar, and Tea	" 4,270	" 17,080
"	3. Firewood, Rice, &c.	" 2,012	" 8,048
"	4. Liquor, &c.	" 530	" 2,120
"	5. Country Medicines and Hospital Provisions.	" 660	" 2,640
"	6. Stationery	" 141	" 564
"	7. Medical Comforts	" 105	" 420
"	8. Provisions	" 1,564	" 6,256
"	9. Grain and Forage	" 7,955	" 31,820
"	10. Miscellaneous articles	" 1,969	" 7,876
"	11. Fresh Meat	" 6,415	" 25,660

2. Verbal Tenders for the Contracts will be received at the Commissariat Stores on Saturday, the 22nd December 1860, at 11 o'clock precisely, stating the rate per cent. above or below the prices exhibited in the above List, at which the supply will be made, on the understanding that the articles supplied are to be of unexceptionable quality, and according to Masters which may be seen in this Office, or of the sort usually supplied, and are to be delivered, in the first instance, at the Commissariat Stores at Knrachee, if required, and afterwards to the indenting Departments, in good condition, free of all charges beyond the stipulated price, in such quantities as may, from time to time, be demanded, and that the same are liable to examination and rejection by the Executive Commissariat Officer, or by the indenting or receiving Officer, or by a Committee of Officers appointed on the part of Government, in the event of the

Contractor being dissatisfied with the decision of the above Officers, or either of them, it being understood that the decision of such Committee is to be final and binding on all parties.

3. It is to be clearly understood that such of the articles specified in the Schedules, as form part of the rations for European Troops or Hospital diet, are to be supplied under the rules laid down in G. G. O. No. 613 of the 10th October 1853, and No. 33 of the 11th January 1854, copies of which may be seen at this Office.

4. No person will be allowed to bid for any Contract, unless he previously deposits in this Office, in cash, the sum exhibited opposite the Schedule referring thereto, which sum will be forfeited in the event of withdrawal of his Tender before the Commissary General, or other authorised person in that behalf, shall have signified to him, by a notice in writing, his refusal to accept such Tender, or in the event of delay, evasion, or refusal, on his part, to execute the necessary Deed of Contract when required to do so, on his offer being accepted, in which latter case, he must be prepared to give unexceptionable bonded Security to the further sum as shown opposite each Schedule, which, together with the amount previously deposited, will be held as a guarantee for the due fulfilment of his Contract.

5. The Contractor must comply immediately with all emergent demands, and meet others of less urgency, within the periods stated in the requisitions made upon him; in failure whereof, or if any supply be condemned by a Committee of Officers as aforesaid, the articles, or such others as may be required in lieu thereof, shall be purchased by the Department, without delay, at his risk and cost, if it be considered expedient to do so; and in all such cases, Thirty (30) per Cent. upon the amount of expenses incurred, or a fine of Rupees (50) fifty, to one hundred and fifty (150), at the option of the Executive Commissariat Officer, will be levied as liquidated damages for each and every such breach of Contract, it being understood that the simple condemnation of any article by a Committee constitutes a breach of Contract, whether the rejected articles be replaced by the Contractor or by the Department. In every such case also, it is to be understood that the Contract may be cancelled, at the discretion of the Commissary General; and that, if the Contract be so cancelled, the Cash deposit mentioned in paragraph 4 of this Notice, will be forfeited to Government.

6. It is also to be understood that any negligence, evasion, or refusal on the part of a Contractor to make supplies or obey orders, or any attempt on his part, or that of his Agents, to pass off articles of an inferior quality in lieu of those he is bound to supply, or any neglect to deliver them at the time and place ordered, will subject him, in every instance, to be fined to the extent of Rupees (25) Twenty-five, at the option of the Executive Officers, from whose order an appeal may be made to the Commissary General, whose decision is to be final; but in cases when it may be deemed fit to exact any of the penalties provided for in the preceding clause, no further penalty shall be leviable under this clause.

7. It is further to be understood, that the Contractor, or an accredited Agent on his part, approved of by the Executive Commissariat Officer, is to attend at this Office during the usual hours of business, i. e. from 10 A.M. to 5 P.M. (Sundays excepted), also at such other time or place as may be indicated by the Executive Commissariat Officer, when he may consider it desirable, for the public service, to require such attendance.

8. Parties willing to undertake the Contract for Liquor, &c., are required to bid for the same, viz. one on the usual terms, and the other on the condition of receiving empty bottles, not required by the Commissariat Department at Kurrachee, at the following rates:—

Bottles, empty, quart, at twelve (12) annas per dozen.

„ empty, pint, at twelve (12) annas per dozen.

„ Lemonade and Sodawater, at one rupee and eight (1-8-0) annas per dozen.

9. Any party whose tender is accepted, will be required to produce his Sureties for the approval of the Cantonment and Civil Authorities, within Fifteen days from the date of the acceptance of his tender, or the Contract will be resold. No reason will be assigned for rejecting any Security offered.

10. Bills for articles supplied under this Contract must be preferred within one month from the date of the delivery of the articles, in default of which, the Contractor will forfeit the full value of the supplies for which Bills have not been so preferred, unless it clearly appears, to the satisfaction of the Commissary General, that the delay was unavoidable.

11. The amount of Retrenchments made by the auditing authorities on the Contractors' Bills will be recovered from the first Bills preferred for payment; but in the event of such retrenchments or any portion thereof being remitted, the amount remitted, will be refunded.

12. Any party who, after tendering for a Contract, fails to furnish the necessary Security, as provided for in Clause 9 of this Notice, will be interdicted from bidding on future occasions, unless he produces a document from some person or persons of unexceptionable character and sufficient means, guaranteeing the due execution and performance of the Contract on his offer being accepted.

13. No reason will be assigned for the rejection of any tender.

14. Persons intending to tender may, on application, see a statement of the actual annual consumption during the last year; but they must distinctly understand that supplies must be furnished to whatever extent they may be required, without any reference to the quantity consumed or required in previous years.

Kurrachee, Commissariat Office,
15th October 1860.

A. W. LUCAS, Major,
Acting Assistant Commissary General, S. D. A.

TENDERS FOR HAY, 1st SORT.

Sealed Tenders will be received at this Office, at 1 o'clock p. m. precisely, on Wednesday, the 5th proximo, for the supply of (22,00,000) twenty-two lac pounds of Hay, 1st sort, to be delivered free of charge at Kurrachee, or at any place in Bombay.

Tenders must specify, in words and figures, the rate at which the Hay will be supplied per hundred pounds, both at Kurrachee and at Bombay, and the time within which the same will be delivered.

No Tenders will be received unless accompanied by a cash deposit of 10 per cent. on the value of the Hay, which will be forfeited in the event of the supply not being made within the prescribed time.

The Hay to be subject to the approval of a Committee; and in case such supply on any part thereof shall be rejected, such rejection shall be final and conclusive; and it shall not be competent to the Tenderer, his Heirs, Executors, or Administrators, to question such rejection in any Court of Law or Equity, or otherwise howsoever.

Further particulars may be learnt on application at this Office from 10 A. M. till 5 P. M. daily, Sundays excepted.

No reason will be assigned for the rejection of any Tender.

J. B. DUNSTERVILLE, Captain,
Acting Deputy Commissary General.

Bombay, Deputy Commissary General's Office, 28th November 1860.

TRAFFIC MEMORANDUM of the Transport Train between Wassind and Indore, showing Receipts on account of Private and Government Stores and Passengers, together with its Expenditure, for the Month of October 1860.

Period.	Amount realised from Private Goods and Passengers.	Amount due on account of Government Stores and Passengers.	Total.	Average Expenditure.	Deficit.
	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
1st to 31st October 1860	9,099 0 0	26,374 0 0	35,473 0 0	38,000 0 0	*2,527 0 0

* This deficiency is owing to want of Carts which occasionally keeps a portion of the cattle unemployed daily.

A. L. TAYLOR, Acting Director Transport Train.

Notice.

With reference to Rules and Regulations regarding Transit of Stores and Passengers by the Transport Train, it is notified that a Tax of Rupees Two per Cart on all Merchandise, and Rupees Six on Oilman's Stores, is levied by the Native Powers at Maunpore, as also a fee of Six Annas per Cart for crossing the Ferry at the Nurbudda during the Monsoon. Parties despatching goods by the Transport Train are therefore requested to make arrangements for adjusting this claim, either by payment of the same to this Office when applying for the usual Ticket, or by their Agents at those places.

A. L. TAYLOR,
Acting Director Transport Train.

Bombay, 6th September 1860.

TRANSPORT TRAIN BETWEEN WASSIND & INDORE.

The Government Bullock Transport Train between Wassind and Indore having been thrown open to the Public, the following Rules and Regulations are published for general information:—

1st. There are Fifty-four Stages between Wassind and Indore, six miles apart : the Cattle will be relieved at every Stage.

2nd. There are three descriptions of Carriages:—

1st Class or Spring Carts for Passengers.

2nd „ Muster Carts „ do.

3rd „ Country Carts „ do. and Goods.

3rd. Of these, until further notice, twenty Carts will be available for Passengers and Goods daily.

4th. Tickets for passages &c. upwards from Wassind will be granted at the Head Quarter Office, Bombay, and downwards at Indore, Mhow, and intermediate Stations, by the Assistant Director or Inspectors on the Line.

5th. The Halting Stations between Wassind and Indore are as follows:—

Tullegaum (Egutpoora)	36 miles.	Travellers' Bungalow and Messman.
Nassick	28 "	" " " "
Pimpulgaum	18 "	" " " "
Chandore	20 "	" " " "
Malligaum	24 "	" " " "
Dhoolia	35 "	" " " "
Sawuldah, near Seerpoor	30 "	" " " "
Scindwah	38 "	" " " "
Khull	49 "	" " " "
Mhow	44 "	" " " "
Indore	14 "	" " " "

PASSENGER TRAIN.

1st. The Train will start at 3 p. m. daily from each end of the Line, and also from each Halting Station, at the same hour, except on Sundays, when Passengers will not be received unless in cases of emergency. This is not applicable to Passengers wishing to travel through without halting; but whenever halts are made, the above hour for starting must be conformed to; if voluntary halts be made at any Station beyond 24 hours, demurrage will be charged at the rate of two Rupees per every hour in excess of that time.

2nd. Twenty pounds of Luggage will be allowed free of charge to Passengers travelling by spring cart, and ten pounds per muster cart. A spring cart will carry two adults, and a muster and country cart, four.

3rd. All Luggage in excess of the above weight must be paid for, and will be sent with the Travellers on country carts at the Train rates of hire; 500 pounds in weight are allowed to each cart in the fair weather, and 400 pounds in the monsoon.

4th. All fares for Passengers and excess Luggage must be prepaid.

5th. Tickets must be shown or given up by Passengers to the Subordinates of the Train, at the Halting Stations on demand. Any Passenger refusing to comply will have to pay the fare from the Terminus in rear to his destination, and will be prevented from proceeding further by the Train, unless the prescribed amount is at once paid or arranged for.

6th. Passengers are on no account whatever to ill-treat the Cattle, Drivers, or Subordinates of the Train. Should any person employed in the Department evince a want of proper civility, or cause unnecessary inconvenience, the same should be reported to the Director at Bombay, or to the Assistant Director at Mhow, detailing all particulars, with the names of the Drivers, Stations, Dates, &c.

7th. Passengers are earnestly requested to conform strictly to the above Rules, as infringements of them not only disturb the arrangements of the Department and interrupt the working of the Train, but may cause considerable inconvenience to themselves.

GOODS TRAIN.

1st. The Train will start from Wassind and intermediate Halting Stations downwards at 3 p. m. daily, and upwards to Bombay from Indore, Mhow, and other Halting Stations at 9 a.m.

2nd. Until arrangements are made for receiving Goods in Bombay, Consignees must forward them by Railway at their own cost to Wassind,—but Tickets for Goods must be obtained and paid for at the Head Quarter Office, Bombay. These Tickets should be enclosed or presented to the Inspector of the Transport Train at Wassind, who will, on receipt of the Goods from Bombay by Railway, forward them to their respective destinations.

3rd. Goods, including Opium, intended for despatch upward, will in like manner be forwarded from Indore, Mhow, and all the principal intermediate Stations.

4th. Goods Trains will necessarily travel at a slower rate than Passenger Trains, and be subject to greater detention at the Halting Stations, for examination and such repairs to carts as may be found necessary.

5th. One spare cart will be allowed to every ten engaged for Opium and other Goods, for the accommodation of the Escort in charge, and to prevent delay in cases of accident.

Table showing the Rate at which Goods and Passengers will be conveyed by the Transport Train.

[illegible]

TENDERS FOR PRIVILEGE OF SELLING LIQUOR.

Notice is hereby given, that Verbal Tenders for the exclusive privilege of selling Country Liquor to the Troops and Followers at this Station, under the usual conditions, will be received at the Superintendent of Bazars' Office, Rajcote, at 11 o'clock A. M., on Saturday the 5th day of January 1861.

2. No Tenders, sealed or verbal, will be received unless accompanied by a deposit of Rupees (100) One Hundred, and one month's amount to be deposited by the person making the highest Tender.

3. Tenders to specify the amount to be given per mensem, for 12 months, to commence on the 1st February 1861, and to expire on the 31st January 1862 both days inclusive.

4. The Troops at present composing the Rajcote Brigade are as follows :—

	Strength.		
	Troops.	Authorised Followers	Total.
A Detachment of Golundauze	37	64	101
17th Regt. N. I.	511	54	565
Squadron 2nd Regt. L. C.	89	75	164
Inhabitants of Camp .....	....	....	1,000

5. But the Contract will be sold for the actual number of Troops and their authorised Followers that may be present on the day of sale, which will be duly notified to the bidders at the time; and the amount of the monthly payment shall not be increased or decreased on account of Troops and their authorised Followers arriving at, or departing from, the Cantonment, unless the strength of such details of Troops and their authorised Followers exceeds one-fourth the number of Troops and their authorised Followers for whom the Contract has been entered into; and that the amount to be paid by, or remitted to, the Contractor, will be determined in reference to the proportion that the number of Troops and their authorised Followers increased or diminished beyond one-fourth of their number specified in the Contract, bears to the whole number of Troops and their authorised Followers and Camp Inhabitants therein specified.

6. It is, however, to be distinctly understood, that any alteration in the number of Camp Inhabitants will not entitle the Contractor to claim any remission in the payment of the stipulated monthly amount of his engagement.

7. Only one Liquor Shop is permitted, and the Liquor to be sold at the rates below specified :—

Arrack	12 annas per bottle.
Mowrah	8 do. do. do.

8. After a Tender has been once made, any attempt at evasion thereof will cause the forfeiture of the deposit money to Government.

9. The present sum paid for this privilege is Rupees (68) Sixty-eight per mensem.

10. Any further information can be had by application to this Office.

Superintendent of Bazars' Office, Camp Rajcote,
1st November 1860.

ARTHUR PHELPS, Lieutenant,
Superintendent of Bazars and Police.

જાહેર પત્ર.

આપવામાં આવેલે ને મોજુબાનીનો અખતીઆરી ગામડી દાઝ વેચવા રાઝ શીપાઇ તથા લરાકર લોહાને આખતાના હમંસાના કાર મુજબ કંટાકટ લેરો, રાજકોટના બજાર મારાતરની આશીરામાં તારીખ ૫ મી જાનેવારી સને ૧૮૬૧ રાનીવારને દીને રાવારના ૧૧ કલાકે.

૨. કોઇના ખાડિયા તથા મોજુબાનીનો ટેડર લેવામાં આવરો નહી જાંદાં મુધી કે રૂપિયા ૧૦૦ અનામત તથા ૧ લા મહીનાનો જુમો અનામત રાખવા નિયમિ ને રાખરાનો ટેડર વધારે યારો તેને.

૩. ટેડરમાં બોલવાનેધમ્મે ને પૈશા દેરો દર મહીને ૧૨ મહીના મુધીને રાઝ થરો તારીખ ૧ લી ફેબ્રુઆરી સને ૧૮૬૧ થી તે તારીખ ૩૧ મી જાનેવારી સને ૧૮૬૨ માં બે દીન મહીને આખર યારો.

૪. રાજકોટના બરીગેડનો લરાકર હાલ આ પરમણે રહેલે.

	લરાકરી.		
	લરાકર.	ફાલોવર.	ગુમલ.
ડીઝાયર્મેટ ગોલ્ડના.....	૩૭	૧૪	૧૦૧
૧૭ સી પલટન.....	૧૧	૫૪	૫૧૫
ઈસકાફૂન ૨ ૭ રીજીમીટ લાઈટ ક્યાવેલરી	૮૯	૭૫	૧૧૪
લરાકરના રહેવાશી.....	.....	.....	૧૦૦૦

૫. પણ હરરાજને દીને જેટલું લરાકર તંથા તેની રાયેના લરાકરી ફાલોવર કાંપમાં હાજર હરો તેટલા માણસો વીરોનોજર કંટરાકટ કરવામાં આવરો, ને તે હરરાજની વખતે જાહેર કરવામાં આવરો તેટલા માણસોના ૦ ભાગથી વધારે માણસો કાંપમાંથી જાસે અથવા આવરો તો તે વીરો દર મહીનાની બોલીના રૂપિયા વધારો, અથવા ઘટરો કરવામાં આવરો, ૦ ભાગથી ઓછા જાસે અથવા આવરો તો તે વીરો કંટરાકટવાલાને કશી છુટ મલવામાં આવરો નહીં અથવા તેની પારોથી વધારે રૂપિયા લેવામાં આવરો નહીં, અને તે કંટરાકટ હરરાજનો નોંધેલા લરાકર તથા તેની રાયેના ફાલોવર તથા કાંપના રહેવાશીઓ તેમાં જાણવેલા છે, ૦ ભાગથી વધારે હોએ તોજ કંટરાકટરને આપતું અથવા તેની પારોથી લેવું.

૬. લોકોને સાફ જાણવું કે કાંપનો રહેવાશી લોકોમાંથી ફેરફાર થરો તો તે વીરો કંટરાકટવાલાને દર મહીનાની બરજી-માંથી કંઈ છુટ આપવામાં અથવા લેવામાં આવરો નહીં.

૭. ફકત ૧ દારૂની દુકાન દેવામાં આવરો, ને દારૂ વેચવો જોઈએ નીચે લખેલા બાવ પરમાણુ.—

રેક દારૂ બાર આના બાટલી, મોવડાનો દારૂ આઠ આના બાટલી.

૮. ટેડર લીધા પછે કાંઈ તકરાર તથા ઠગબાજી નાકજીલાતની કરરો તો જે કાંઈ અનામત રૂપિયા રાખેલા હરો તે સરકારમાં દંડ થઆમાં આવરો.

૯. અખતીઆરી દારૂ વેચવા બાબત હાલ પધસા આપેછે રૂપિયા ૧૮ દર મહીનાસાર.

૧૦. બીજી કાંઈ ખચર એ બાબત જોઈએ તે મલીઆમાં આવરો રાજકોટની બજાર આફીશમાં પુછીઆથી.

સુપરીન્ટેન્ડેન્ટ બજાર આફીસ કાંપ રાજકોટ,

તારીખ ૧ લી નવેમ્બર સન ૧૮૯૦.

ARTHUR PHELPS, Lieutenant,
Superintendent of Bazaars and Police.

POST OFFICE NOTIFICATIONS.

Overland Mail.—The Overland Mail, per P. and O. Company's Steamer, will be closed on **WEDNESDAY**, the 12th December, at 4 o'clock P. M. An After-Packet will be kept open, on payment of the usual Fee, until 5 o'clock P. M. No Registered Letters will be received for the After-Packet.

POSTAGE:—

	<i>Viâ Marseilles.</i>	<i>Viâ Southampton.</i>
Weight under $\frac{1}{4}$ ounce.....	Rs. 0 6 0	Rs. 0 4 0
" $\frac{1}{2}$ "	" 0 8 0	" 0 4 0
" $\frac{3}{4}$ "	" 0 14 0	" 0 8 0
" 1 "	" 1 0 0	" 1 0 0
" 2 "	" 2 0 0	" 1 0 0

China Mail.—Post Office Packets for CEYLON, PENANG, SINGAPORE, and HONGKONG, per P. & O. Company's Steamer "EMEU," will be closed on **FRIDAY**, the 30th November, at 6 o'clock P. M. A Packet for late Letters will be kept open, on payment of the usual fee, until 7 A. M. on the 1st December.

Letters, &c. for AUSTRALIA will be despatched by this opportunity.

Kurrachee and Scinde Mails.—The Mails for KURRACHEE and SCINDE, per Government Steamer "SEMIRAMIS," will be closed on **FRIDAY** next, the 30th instant, at 10 o'clock A. M.

Persian Gulf Mail.—The Mails for the PERSIAN GULF, per Steamer "TAPTEE," will closed on **SATURDAY** next, the 1st December, at 2 o'clock P. M.

Zanzibar Mail.—The Mails for ZANZIBAR, per "BUTEEL PUDARUTH," will be closed on **FRIDAY** next, the 30th instant, at 4 o'clock P. M.

Scinde Mails.—Mails for KURRACHEE and SCINDE, per Steamer "TILLY," will be closed twelve hours after the arrival of the next Overland Mail.

Dates of Departure of Mails for Suez and China.—REVISED MEMORANDUM of Dates of Despatch of the OVERLAND and CHINA Mails from Bombay, during the year 1860:—

FROM BOMBAY TO SUEZ AND ENGLAND.

12th December.

27th December.

FROM BOMBAY TO GALLE AND CHINA.

1st December.

31st December.

16th December.

The attention of the public is particularly requested to the above dates.

Bombay, Post Office, 10th February 1860.

SHIP LETTERS.

The Ship Letter Office will despatch Letters, under the usual Regulations, by any of the following Ships.

N.B.—The Post Office takes every means in its power to ascertain the exact date on which the Vessels enumerated below will leave the Harbour, but it cannot in any way guarantee their departure on the dates mentioned in this List:—

NAMES OF VESSELS.	AGENTS' NAMES.	DATE OF INTENDED DEPARTURE.	TO WHAT PORT.	WHERE TOUCHING.
Semiramis	Indian Navy	30th November	Kurrachee.	
Emeu	P. & O. Steam Navigation Company ..	1st December	Hongkong	Galle.
Tilly	Bombay Steam Navigation Company ..	12 hours after the arrival Kurrachee. of the Overland Mail.		
Bombay	Ditto ditto	8th December	Malabar Coast.	
Wings of the Wind	Messrs. Forbes and Co.	22nd ditto	London.	

As a general rule, the Packets for sailing Vessels will be closed the evening preceding the date of departure.

PACKETS MADE UP during the last Week at the Bombay General Post Office, for despatch by the following Vessels:—

NAMES OF VESSELS.	DATE OF DEPARTURE.	TO WHAT PORT.
Orissa	26th November	Suez.
Scindian	26th ditto	Kurrachee.
Phlox	26th ditto	Surat.

Bombay, General Post Office, 28th November 1860.

T. GARRETT,
Officiating Post Master.

Notice.

From the 1st proximo, the Bullock Train between Indore and Agra will be under the management of the Post Office Department, and subject to the same rules as are in force on other Bullock Train lines.

Goods may be sent either Carriage paid or unpaid, except in the case of Goods charged by measurement which must always be prepaid.

The following Schedule of Charges has been provisionally adopted :—

	Goods per Maund.	Passengers.
	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>
Gwalior	0 14 0	2 10 0
Seepree	1 14 0	5 10 0
Goonah	2 8 0	7 8 0
Beowra	3 0 0	9 0 0
Sarangpore	3 8 0	10 8 0
Dewas	4 0 0	12 0 0
Indore	4 8 0	13 8 0

H. B. RIDDELL,

Camp Allygurh, 21st April 1860.

Director General of the Post Office in India.

Notice.

From this date, Prepaid Letters posted in India, addressed to any of the undermentioned places to be forwarded through the United Kingdom, may be registered at any Post Office in India, on payment of a Registration Fee of Eight Annas, in addition to the ordinary Postage due upon the Letter.

COUNTRIES.	Postage upon a letter under half an ounce, sent <i>via</i> Southampton.	Registration Fee.	Total charge on a letter under half an ounce, sent <i>via</i> Southampton.	REMARKS.
	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	
Antigua	0 7 6	0 8 0	0 15 6	Letters sent <i>via</i> Marseilles are liable to a charge of Two Annas per quarter of an ounce in addition to the combined British and Indian Postage chargeable <i>via</i> Southampton.
Bahamas	0 7 6	0 8 0	0 15 6	
Barbadoes	0 7 6	0 8 0	0 15 6	
Berbice	0 7 6	0 8 0	0 15 6	
Demerara	0 7 6	0 8 0	0 15 6	
Dominica	0 7 6	0 8 0	0 15 6	
Grenada	0 7 6	0 8 0	0 15 6	
Honduras	0 7 6	0 8 0	0 15 6	
Jamaica	0 7 6	0 8 0	0 15 6	
Montserrat	0 7 6	0 8 0	0 15 6	
Nevis	0 7 6	0 8 0	0 15 6	
St. Kitts	0 7 6	0 8 0	0 15 6	
St. Lucia	0 7 6	0 8 0	0 15 6	
St. Vincent	0 7 6	0 8 0	0 15 6	
Tartola	0 7 6	0 8 0	0 15 6	
Tobago	0 7 6	0 8 0	0 15 6	
Turks Islands	0 7 6	0 8 0	0 15 6	
Trinidad	0 7 6	0 8 0	0 15 6	
Bermuda	0 7 6	0 8 0	0 15 6	
Canada	0 9 0	0 8 0	1 1 0	
Nova Scotia	0 7 6	0 8 0	0 15 6	
New Brunswick	0 7 6	0 8 0	0 15 6	
Prince Edward's Island	0 7 6	0 8 0	0 15 6	
Newfoundland	0 7 6	0 8 0	0 15 6	
Sierra Leone	0 7 6	0 8 0	0 15 6	
Gold Coast	0 7 6	0 8 0	0 15 6	
Cape of Good Hope	0 7 6	0 8 0	0 15 6	
Natal	0 7 6	0 8 0	0 15 6	
St. Helena	0 7 6	0 8 0	0 15 6	
Belgium	0 6 0	0 8 0	0 14 0	
The United States	0 9 6	0 8 0	1 1 6	

H. B. RIDDELL,

Simla, 3rd August 1860.

Director General of the Post Office in India.

Notice.

The following Table of Rates of Postage, to be levied on Letters addressed to places in Italy, is to be substituted for that circulated with the Notice published by the Director General of the Post Office on the 14th July 1860:—

On Letters.	To Sardinia, Tuscany, Parma, Modena, and the Romagna.	To any other State in Italy.
	Rs. a. p.	Rs. a. p.
Weighing less than $\frac{1}{4}$ of an ounce.	0 5 4	0 13 4
More than $\frac{1}{4}$ and less than $\frac{1}{2}$ an ounce.	0 8 0	0 14 8
More than $\frac{1}{2}$ and less than $\frac{3}{4}$ of an ounce.	0 13 4	1 12 0
More than $\frac{3}{4}$ and less than 1 oz.	1 0 0	1 13 4
More than 1 oz. but less than $1\frac{1}{4}$ oz.	1 7 8	3 6 8

For Letters exceeding the weight given above, in the case of those addressed to Sardinia, &c. 2 Annas and 4 Pies are to be added for every additional quarter of an ounce, in addition to 5 Annas and 4 Pies for every additional ounce or fraction of an ounce. In the case of Letters addressed to the States of Italy not under Sardinian Postal rules, i. e. Sicily, Naples, Rome, and the Papal States, 1 Anna and 4 Pies are to be added for every additional quarter of an ounce, and 1 Rupee 8 Annas for every additional ounce or fraction of an ounce.

No change is made in the rates applicable to Newspapers.

Simla, 20th October 1860.

H. B. RIDDELL,
Director General of the Post Office of India.

Recovery of Bhangy Mail.—With reference to Notification published in the *Bombay Government Gazette*, dated 27th ultimo, it is hereby published that all the Parcels therein mentioned have been RECOVERED and forwarded to their destinations.

Bombay, Post Master General's Office, 10th October 1860.

Post Office at Bhopawar.—Post Office Officials are informed that the Post Office at Bhopawar, in the Malwa Division, has been transferred to *Sirdarpore*, $3\frac{1}{2}$ miles from the former, from the 1st instant.

Letters, Papers, &c. for Bhopawar, should be forwarded accordingly from Stations in Guzerat, Kattiawar, and Scinde; but from other Stations they should be included in the Indore sorting Packet.

Bombay, Post Master General's Office, 15th September 1860.

Post Office at Ackola.—Inspecting Post Masters, Post Masters, and Deputy Post Masters are informed that a permanent Post Office will be opened, on the 1st of September 1860, at ACKOLA, in Berar, 15 miles West of Ballapore, and on the Postal line between Khamgaum and Oomerawattee: its distinguishing Number will be 185.

Packets, &c. for Ackola from the North-West Provinces should be sent *viâ* Indore, from Bengal *viâ* Nagpore, and from the Madras Presidency *viâ* Poona.

Bombay, Post Master General's Office, 25th August 1860.

Post Office at Dwarka.—Notice is hereby given, that a Post Office has been experimentally opened at DWARKA, in the Kutch and Kattiawar Division.

Letters, Papers, &c., for Dwarka from all directions should be forwarded in the Packets for the Jooria Post Office.

Bombay, Post Master General's Office, 4th August 1860.

Post Office at Dharaseo.—Notice is hereby given, that a Post Office has been experimentally opened at DHARASEO, on the line between Barsee and Mominabad in the Deccan Division.

Letters, Papers &c., for Dharaseo from the North should be forwarded in the Packet for Mominabad, and from the South in that for Barsee.

Bombay, Post Master General's Office, 4th August 1860.

Bhangy Parcel Robbed.—Notice is hereby given, that a Bhangy Parcel, addressed to "Tarrachund Sitaram, Bombay," despatched from Benares on the 31st December 1859, and said to have contained ornaments of the value of Rs. 2,954-10-0, was robbed in transit between Nagpore and Kurrijah. A Reward of Rs. 300 will be given to any person who will give such information as may lead to the apprehension and conviction of the person or persons by whom the theft in question was committed, or to the recovery of the stolen property.

Bombay Post Master General's Office, 15th August 1860.

Letters addressed to China.—Notice is hereby given, that Letters posted in India, addressed to any place in China except Hongkong, can be registered only as far as the Port in India from whence they are despatched.

Bombay, Post Master General's Office, 14th November 1860.

E. IMPEY,
Post Master General.

Letters on the Public Service.—Post Office Officials are authorised to receive and despatch, as on the Public Service, unpaid Covers to the address of the Senior Chaplain of the Church of Scotland, superscribed "Sacred Returns for transmission to Government."

Mail Plundered.—It is hereby notified for information, that the Mail in transit from Mehidpore on the 9th ultimo has been PLUNDERED between the villages of Koeria and Punwaria.

Bombay, Post Master General's Office, 27th June 1860.

Notice.

The order prohibiting the practice of writing across Postage Stamps previous to the posting of Letters has been withdrawn.

Bombay, Post Master General's Office, 18th September 1860.

Notice

It is hereby given, that Changes of Address and Instructions to stop Letters directed to Out-Stations cannot be attended to after the Mail Steamer has been signalled.

The numerous references made to the Post Office on such occasions, and very frequently after the Overland Mails have been brought to the Post Office, preclude the possibility of attending to them correctly, and the above information is given to prevent disappointment.

T. GARRETT,
Officiating Post Master.

Bombay Post Office, 11th September 1860.

TIME TABLE of the ARRIVAL of the OVERLAND MAIL, and DELIVERY of LETTERS and NEWSPAPERS.

Name of the Steamer.	The Time at which														No. of Boxes received.	
	The Steamer anchored.		The Mails were landed.		The first Mail Box was received.		The last Southampton Letter Box was received.		The last Mail Box was received.		The Window Delivery commenced.		The Delivery Peons left the Office with the first Delivery of Overland Letters and Papers.			
	1860	P. M.		P. M.		P. M.		P. M.		A. M.		A. M.		A. M.	Iron.	Wdn.
Benares ...	Nov. 25	8-30	25th	9-50	25th	10-30	25th	11-55	26th	0-15	26th	0-30	26th	6-0	87	92

Bombay, Post Office, 28th November 1860.

The Mails from the undermentioned Stations reached the Bombay Post Office TOO LATE for Despatch by the P. & O. Co.'s Steamer "ORISSA," which started on the 26th November 1860:—

1860		1860		1860		1860	
Agra	22 Nov.	Chundwara	21 Nov.	Jhansie	22 Nov.	Peshawar	17 Nov.
Asseerghur ..	22 "	Cocanada	19 "	Kholapoor	24 "	Pooná	26 "
Allahabad	20 "	Delhi	21 "	Kurrar	25 "	Parola	24 "
Almorah	18 "	Dhoolia	25 "	Lucknow	19 "	Patna	18 "
Arrah	18 "	Futtyghur	20 "	Lahore	19 "	Raneegunge	18 "
Augor	22 "	Futtypoor	19 "	Lullutpore	19 "	Saugor	21 "
Benares	20 "	Gwalior	22 "	Meerut	21 "	Sealcote	17 "
Booldanah	23 "	Gonda	18 "	Malligaum	25 "	Sooltaunpore	19 "
Barreilly	19 "	Hurda	21 "	Mirzapore	21 "	Seetapore	19 "
Bijnore	27 "	Indore	24 "	Meer Meer	19 "	Umritsur	19 "
Cawnpore	20 "	Jhelum	18 "	Nusserabad	20 "	Umballa	20 "
Cannanore	19 "	Jubbulpore	21 "	Nowgong	21 "	Wace	9 "
Calcutta	18 "						

Bombay, Post Office, 28th November 1860.

T. GARRETT,
Officiating Post Master.