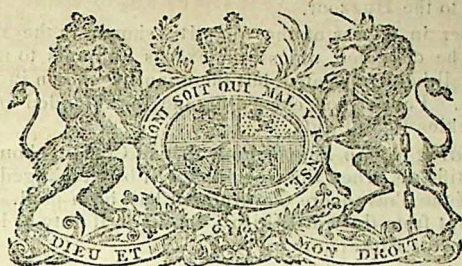


THE



Bombay Government Gazette.

Vol. 34.]

Published by Authority.

[No. 26.]

THURSDAY, 27TH DECEMBER 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.

POLITICAL DEPARTMENT.

The following Notice is published for general information:—

"NOTICE.

It having been notified by His Highness the Rajah's Proclamation, dated ^{30th Thoolam} 13th November ultimo, that the Pepper Monopoly, as hitherto administered in Travancore, has been abolished, and that a duty on that staple, of 15 Co.'s Rupees per Candy of 500 lbs. English, has been substituted, the following rules are promulgated, respecting the trade in the article, and the levy of the said duty thereon:—

2. The purchase and sale of Pepper within the Territories of His Highness are entirely free.
3. Pepper intended for exportation shall be taken to the Cusbah of the Talook, in which it is produced, where it shall be weighed, and a duty of 15 Co.'s Rupees shall be paid for every Candy of 500 lbs. English.
4. The exporter shall be furnished with a printed Rowanah or Pass, under the signature of the Officer to whom the duty is paid, specifying the quantity of Pepper passed, and the amount of duty paid.
5. Pepper covered by a Rowanah or Pass, as above described, may be exported by sea from the Ports of Allepey and Quilon; and by land through the Chowkies of Velliamuttum, Paroovunthanum, Achencoil, Ariencau, Colathoorpolay, Arambooly, Aroocooty, Bhagavathicottah, and Verapolay.
6. The exporter will exhibit the Pass to the Customs Officer at the Port or Chowkey through which the Pepper is exported. It is the duty of the Officer to satisfy himself that the quantity of Pepper brought for exportation, corresponds with that stated in the Pass. Having

done so, he shall allow the Pepper to pass, without any charge whatever, and shall retain the Rowanah and transmit it to the Huzzoor.

7. Upon any Pepper in excess of the quantity shown in the Pass, the duty of 15 Co.'s Rupees per Candy shall be collected, unless the excess amounts to more than 10 per cent., in which case, the excess shall be confiscated, but the quantity shown in the Pass shall be allowed to pass without detention. Pepper not exceeding one lb., intended for personal use, shall be allowed to pass the Chowkies free of duty.

8. Any persons desiring to ship Pepper from British Cochin, should apply to the Frontier Customs Officer for a Certificate, when the Rowanah will be exchanged for a printed Certificate, purporting that the due of the Travancore Government has been paid. Pepper covered by such a Certificate will be exempt from duty at British Cochin, or, if duty be levied at that Port, it shall be refunded by the Travancore Sirkar.

9. A fee of half a Co.'s Rupee will be payable on every Rowanah and Certificate respectively.

10. Any Pepper in excess of 40 lbs., not covered by a Rowanah, which may be found on a River, Canal, or Backwater, or in transit between the Frontier of Travancore and the Cusbah of the Talook in which it is produced, will be considered to be smuggled, and will be liable to seizure and confiscation.

11. For the convenience of exporters, it is competent to Tassildars to depute Sircar Officers, either to public fairs, or (on the application of the proprietors) to private premises, to collect the duty and grant Rowanahs for Pepper, in order to save the expense of carrying the Pepper to the Cusbah. In such cases, a fee of one Co.'s Rupee per Candy shall be paid by the owner of the Pepper for every Candy up to four Candies, and of a quarter of a Rupee on every Candy above that quantity.

Huzzoor Cutcherry, Trevandrum,

5th December 1860.

22nd Vrichigom 1036.

(Signed) T. MADOW Row,
Dewan."

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

Bombay Castle, 26th December 1860.

H. L. ANDERSON,
Chief Secretary.

GENERAL DEPARTMENT.

The Honorable the Governor in Council sanctions the suspension of the Notification dated 7th March 1860 (published at page 250 of the *Government Gazette* of the 8th idem), declaring Act XXVI. of 1850 in force in the Town of Mandul, in the Ahmedabad Collectorate.

By order,

A. D. ROBERTSON,
Acting Secretary to Government.

Bombay Castle, 26th December 1860.

GENERAL DEPARTMENT.

Whereas it appears, with reference to the Notification published in the *Bombay Government Gazette* of the 1st November 1860,* that the Inhabitants of the Towns of Moollah-Kattiar, Ninda-ka-Shahr, Fazil-ka-Tanda, and Mathlee, in the districts under the Magistrate of Hyderabad, are desirous that Act XXVI. of 1850 should be put in force in the said Towns for Municipal purposes.

* Page 700.

The Commissioner in Sind therefore declares Act XXVI. of 1850 to be in force in the said Towns; and, under Section VI. thereof, appoints the following Municipal Commissioners:—

GENERAL COMMITTEE.

Moollah Kattiar.

Deputy Magistrate of Mahomed Khan's Tanda.

Mooktyarkar of Goonce, or, in his absence, Head Moonshee or Tupperdar.

Moolla Wania, Mookkee of Kattiar.

Moolla Wania, Mookkee of Vassee Sydonjee.

Durs, Patell of Kattiar.

Mullookshah.

Hajee Abdool Rufoor.

Hydershah.

Yar Mahomed Shah.

Moorjnull.

Ramchund Shroff.

Daveedass.

Ninda-ka-Shahr.

The Deputy Magistrate of Mahomed Khan's Tanda.

Kardar of Wullassa, or, in his absence, the Tupperdar.

Peerbux Boorgree.

Abdool Kairshah.

Joomo Coajo.

Kuramsee Kachee.

Annud Kachee.

Kajurio Wania.

Teka Wania.

Hurdass, Mookkee of Ninda.

Rubboo Mehuron, Patell of Ninda.

Cazee Nussurallah.

Mathlee.

The Deputy Magistrate of Mahomed
Khan's Tanda.
Kardar of Mathlee, or, in his absence,
Head Moonshee.
Isar, Mookkee of Mathlee.
Mehtoo Wania.

Lonug Kizmutgar.
Ahmed Khan Nizamancee.
Sher Mahomed Nizamanece.
Cazee Mahomed.
Preedan Hindoo.

Fazil-ha-Tanda.

The Deputy Magistrate of Mahomed
Khan's Tanda.
Kardar of Mathlee, or, in his absence,
Tuppedar.

Moolla, Mookkee.
Goolam Hyder, Talpoor, Patell.
Shere Mahomed Coajo.
Tyal Wania.

J. D. INVERARITY,
Commissioner in Sind.

Commissioner's Office, Camp Sunn, 14th December 1860.

Notification.

Whereas application has been made for putting Act XXVI. of 1850 in force in the Town of Raja Khananee, in the Hyderabad Collectorate, for the purpose of raising Funds for Municipal improvements in the said Town: It is hereby notified, for general information, that any person minded to oppose the introduction of the said Act, shall declare himself to the Magistrate of Hyderabad, on or before the 10th February 1861.

J. D. INVERARITY,
Commissioner in Sind.

Commissioner's Office, Camp Sunn, 14th December 1860.

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. Dosabhy Framjee, Mess Room, Town Barracks, Fort.
For Oomercarry, Mazagon, Mr. Moosa Khan, 15, Baboola Tank Lane.
For Dhoobe Talao, Sonapoor, Market, Mr. Dadabhy Bazonjee, 270, Shaik Mehmon 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, Mahim.
For Parell, Chinchpoogly, Sion, Shewree, and Matoonga, Mr. N. Fernandez, 21, Parell Road, opposite Lall Baug.

उत्पन्नावरील कराची जाहिरखबर.

देण्यांत येते ऐसीजे या तारिखे पासून स्पेशिअल नोटिसी सहित पत्रकें ज्यांस देण्यांत येतील त्यांस तीं पत्रकें पांचले दिवसा पासून पुरे पंधरा १५ दिवसांत भरून देण्याची मुदत दिली आहे त्या मुदतींत त्याणी स्पेशिअल नोटिसींत लिहिलेले आसेसरांचे आफिसांत आपलीं पत्रकें भरून पाठवावी.

A. F. BELLASIS,
प्रॅसिडेंट आफ वि इन्कम टाक्स कमिशन.
W. LOUDON,
कमिशनर.

मुंबई टौनहाल, तारीख १४ वी नवेंबर सन १८६०.

उपना उपरना करनी न्हायरपयर.

आपवाभां आवेछे हे आम्हे तारीपथी एसिपेशीअल नोटीसनी साथे पत्रकें जेम्होने आपवाभां आवरो तेम्होने ते पत्रकें भजेला दीवसथी पुरा पंधर १५ दाहाजानी अंदर भरवा साह मुदत आपी छे ते मुदतमां तेम्होने पोतानां पत्रकें भरवीने एसिपेशीअल नोटीसमां दाखल करेला आसेसरांनी आझीसमां भोडलवां.

A. F. BELLASIS,
प्रॅसिडेंट आझ धी इन्कम टाक्स कमीशन.
W. LOUDON,
कमीशनर.

मुंबई टौनहाल, तारीख १४ वी नवेंबर सन १८६०.

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.

ઊપજ ઊપરના કરની જાહેરખબર.

સને ૧૮૬૦ ના ૩૨ માં ધારાસુચના જે રાખેલો પતરકો ભરી મોકલે તેઓએ કરમાં તથા એકરાર ઉપર પોતાની સહી કરવી. સરકારી પગાર જે આફીસમાં કપાએ છે તે વગેરે પતરક ભરનારની બીજી આખેપત નહીં હોએ તો તેણે શયલા પતરકોની ઉપર (ખાલી) એ રાખેલું ચુકવે અને દરએક કરમાંની ઉપર તથા એકરાર ઉપર રાહી કરવી.

૨. ઊપજ ઉપરના કરની ખાખતોની રાંધી સમજ્યુત આરોસરો અથવા ઇસપીશીઆલ કમીશનરથી આપવામાં આવશે.

મુંબઈ ટાઉનહાલ, તારીખ ૭ મી નવેમ્બર સન ૧૮૬૦.

A. F. BELLASIS,
પ્રેસિડેન્ટ આફીસ ઇન્કમ ટાક્સ કમીશન.

उत्पन्नावरील कराची जाहीरबखर.

સન ૧૮૬૦ જે ૩૨ વે કાયદા અન્વયે જે લોક પત્રકે લિહૂન પાઠવિતીલ ત્યાંણી પત્રકે વે ઇક્કરાર યાંવર આપલી સહી કરાવી. સરકારી પગાર જ્યા આફિસાંત કાપલે જાતાત ત્યા શિવાય પત્રક લિહૂન દેનારાં જેં દુસરેં ડલ્ગ્રા નસેલ તર ત્યાને સર્વ પત્રકાંવર (ખાલી) હા શબ્દ લિહાવા આણિ દરએક પત્રક વે ઇક્કરાર યાંવર સહી કરાવી.

૨. ઉત્પન્નાવરીલ કરાબાદ સર્વ સમજૂત આસેસર વ સ્પેશિઅલ કમિશનરાપાસૂન મિલ્કેલ.

મુંબઈ ટાઉનહાલ, તારીખ ૭ મી નવેમ્બર સન ૧૮૬૦.

A. F. BELLASIS,
પ્રેસિડેન્ટ આફીસ ઇન્કમ ટાક્સ કમિશન.

GENERAL ORDERS

BY HIS EXCELLENCY THE HONORABLE THE GOVERNOR IN COUNCIL.

MILITARY DEPARTMENT.

Bombay Castle, 21st December 1860.

No. 704 of 1860.—Major E. A. H. Webb, of the 38th Regiment Madras N. I., Assistant Commissary General H. S. F., is allowed a furlough to Europe for fifteen months, on medical certificate, under the New Furlough Regulations.

No. 705 of 1860.—Major W. F. Eden, of the 1st Regiment Madras N. I., Officiating Agent to the Governor General for Rajpootana, is allowed a furlough to Europe for fifteen months, on medical certificate, under the New Furlough Regulations.

No. 706 of 1860.—Conductor P. Mairs, of the Ordnance Department, is allowed a furlough to Europe for one year, on medical certificate.

No. 707 of 1860.—Hospital Steward J. M. De Souza, of the Subordinate Medical Department, is allowed leave of absence for six months, to proceed to Goa, on medical certificate.

No. 708 of 1860.—Colonel R. R. Younghusband, of the 20th Regt. N. I., Acting Deputy Adjutant General, is allowed a furlough to Europe for fifteen months, on medical certificate, under the New Furlough Regulations.

Bombay Castle, 22nd December 1860.

No. 709 of 1860.—The following promotions are made:—

Commissariat Department.

Acting Conductor John Harrison and Acting Sub-Conductor James Smyth to be confirmed from the 17th ultimo.

No. 710 of 1860.—Captain T. Oliver, of the Invalid Establishment, is allowed a furlough to Europe for three years, on private affairs, under the Old Furlough Regulations.

No. 711 of 1860.—The services of Lieutenant E. C. W. Cotgrave are placed at the disposal of His Excellency the Commander in Chief from the 1st proximo, from which date that Officer will be relieved from the Commissariat Department.

Bombay Castle, 24th December 1860.

No. 712 of 1860.—The furlough granted to Assistant Surgeon R. G. Lord, in General Order No. 773, dated 9th September 1859, is extended from the 11th to the 13th instant.

No. 713 of 1860.—Captain C. M. W. James, of Her Majesty's 6th Regt. N. I., is allowed a furlough to Europe for two years, on private affairs, under the New Regulations.

No. 714 of 1860.—The undermentioned Officers are allowed a furlough to Europe for fifteen months, on medical certificate, under the New Furlough Regulations:—

Brevet Major Woodland, of the 1st Regiment Madras N. I.

Captain H. Phillpotts, Assistant to the Governor General's Agent for Rajpootana.

Captain C. Elliott, C.B., of the Madras Artillery, Deputy Commissioner, First Class, Raepore.

Lieutenant J. Campbell, late of the 15th Regiment Bengal N. I., Adjutant of the Mhair Regiment.

Captain W. F. B. Lowrie, of the Madras Artillery, is allowed a furlough to Europe, on medical certificate, for three years, under the Old Furlough Regulations.

Bombay Castle, 26th December 1860.

No. 715 of 1860.—The following promotions are made:—

Her Majesty's 2nd Bombay European Regiment L. I.

Lieutenant David Hutcheon to be Captain of a Company, and Easign Cathbert Caldecot to be Lieutenant from the 19th December 1860, in succession to Captain W. C. Robinson, transferred to the Invalid Establishment from the 18th idem.

No. 716 of 1860.—Lieutenant John Hills, of the Engineer Corps, 2nd Class Assistant Garrison Engineer, Fort William, was, on the 7th instant, granted a furlough to Europe, without pay, for three months, by the Government of India.

H. RIVERS, Captain,

Secretary to Government in the Railway Department.

CIVIL APPOINTMENTS, &c.*POLITICAL DEPARTMENT.**Bombay Castle, 26th December 1860.*

Mr. G. B. Seton Karr, Political Agent in the Southern Maratha Country, has been allowed fifteen months furlough to Europe, on medical certificate, under Section VI. of the Absentee Rules.

*JUDICIAL DEPARTMENT.**Bombay Castle, 26th December 1860.*

The Honorable the Governor in Council is pleased to vest Superintendents of Bazars and Cantonment Joint Magistrates at the undermentioned Stations, with the powers contemplated by Act VII. of 1853:—

Poona and Kirkee.

Ahmednuggur.

Sholapore.

Belgaum.

Mhow.

Neemuch.

Nussecrabad.

Deesa.

Ahmedabad.

Surat.

Kurrachee.

Hydrabad (Sind).

Aden.

Under the provisions of Act IV. of 1851, Mr. C. Pritchard, Acting Third Assistant Magistrate of Belgaum, is invested with the full powers of a Magistrate, with the exception of the power of review.

Under the provisions of Act IV. of 1851, Mr. C. J. Davies, First Assistant Magistrate of Kaira, is vested with the full powers of a Magistrate, with the exception of the power of flogging and review.

Mr F. H. Souter, Superintendent of Police at Ahmednuggur, availed himself of the leave granted to him, on the 13th ultimo, and returned to his duties on the 23rd idem.

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

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

*REVENUE DEPARTMENT.**Bombay Castle, 24th December 1860.*

Lieutenant J. H. Lloyd, Supernumerary Assistant to the Superintendent of the Revenue Survey and Assessment, Tanna and Rutnagherry, is allowed leave of absence for ten days, from the 8th to the 17th proximo, to proceed to Bombay, for the purpose of undergoing an examination in the Marathi language before the Civil and Military Examination Committee.

Bombay Castle, 26th December 1860.

Mr. H. M. Grant, Supernumerary Assistant to the Superintendent of the Revenue Survey and Assessment, Tanna and Rutnagherry, is allowed leave of absence for ten days, from the 8th proximo, for the purpose of appearing before the Civil and Military Examination Committee.

Mr. A. R. Macdonald acted as Second Class Deputy Collector in the Shikarpoor Collectorate from the 8th April to the 18th November 1859.

M. A. W. Hughes, Hoozoor Deputy Collector and Magistrate, Rutnagherry, assumed charge of his duties on the 15th instant.

Major F. J. Goldsmid, Assistant to the Commissioner in Sind, assumed charge of his duties on the 10th instant.

By order,

A. D. ROBERTSON,

Acting Secretary to Government.

PUBLIC WORKS DEPARTMENT.

Bombay Castle, 26th December 1860.

Lieutenant Merewether is appointed a Special Assistant to the Superintendent of the Kurrachee Harbour Works, from the 1st December 1860.

Lieutenant Ducat, Engineer, is appointed Special Assistant to the Superintending Engineer, Central Circle, for the purpose of superintending Public Works at Asseerghur.

Lieutenant Manson, Assistant to the Executive Engineer, Khandeish, now in charge of Public Works, Asseerghur, will join Captain DeLisle's Office in his present grade, after delivering over his Office to Lieutenant Ducat.

Mr. R. Maidment, Assistant Auditor of Public Works Accounts, resumed his duties on the 22nd instant, from which date the unexpired portion of the leave granted to him on the 22nd May 1860 is cancelled.

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

WALTER SCOTT, Colonel,

Secretary to Government.

ECCLESIASTICAL DEPARTMENT.

Bombay Castle, 24th December 1860.

The Reverend Mr. Brereton, Acting Chaplain of Kirkee, is allowed one month's privilege leave of absence, from the date of his leaving the station.

H. RIVERS, Captain,

Secretary to Government in the Railway Department.

MISCELLANEOUS NOTICES, ADVERTISEMENTS, &c.

Salt Notice.

It is hereby notified that Salt shipped for Malabar Coast, in the face of the prohibitory Notice of the 27th November 1860, will not be received at the Ports therein alluded to.

E. L. JENKINS,

Offg. Comr. of Customs, Salt, and Opium.

*Bombay, Custom House,
26th December 1860.*

जाहिरखबर.

देण्यांत येते ऐसीजे जें मीठ मलबारास माठ न घेणोवशी-
चा जाहिरनामा तारीख २७ नवेंबर सन १८६० चा झाला
असून व्याजवर रवाना नोटिसींत लिहिले बदरा झाल असेल
तें घेण्यांत येणार नाहीं.

सही-

एडवार्ड लेटीन जंकीन्स,

आफिशियलिंग कमिशनर आफ् कस्टम्स

मुंबई कस्टमहौस तारीख २६ वी सान्ट एंड ओपीयम-
डिसेंबर सन १८६० इसवी.

अह्तर अय्यर.

आपवांमां आवेछे, ले मलबारांमां मीठ न घेवावीरोनुं
अह्तरनामु तारीख २७ नवेंबर सन १८६० जुं थम्बेनुं छतां

ते उपरांत नोटीसमां ल जेला अंदरे मीठ खाने इइं हेअमे तो
जेवांमां आवे नहीं.

राही.

अेडवार्ड लेटीन जंकीन्स,

आफिशियलिंग कमिशनर आफ् कस्टम्स

सान्ट एंड ओपीयम.

मुंबई कस्टमहौस तारीख २६ वी डिसेंबर सन १८६०.

Notice

Is hereby given, that the undermentioned Contracts of the District of WEST BERAR, will be sold by Public Auction, at the Camp of the Deputy Commissioner of the said District, on the 15th of February 1861:—

Abkaree (Spirituuous Liquors).

Wunchurree (Grazing Tax).

Opium and Ganja.

Poisonous Drugs.

Salt Wells.

Khootkuttace (Tax on the Cutting of Wood).

Ranwa (Tax on the Cutting of Grass).

Parties intending to purchase any of the said Contracts are requested to be prepared to furnish the requisite Security, viz. two substantial and trustworthy Securities for the amounts for which the Contracts may be purchased by them.

J. J. HAMILTON,

Assist. Commr., in charge West Berar.

*Deputy Commr.'s Office,
Camp Gazeepoor, 6th Dec. 1860.*

WEEKLY SUMMARY OF DEATHS ON THE ISLAND OF BOMBAY.

CASTE OR RACE.	Still-born.	Cholera.	Small-pox.	Measles.	Fever.	Disease of Nervous System.	Vascular System.	Respiratory System.	Alimentary System.	Urinary System.	Sexual System, and Child-bearing.	Locomotive & Tegumentary Systems.	Cachexy and Debility.	Leprosy, Tubercular and Articular.	Dropsy.	Accident and Violence.	Other and Unknown Cause.	Total—exclusive of Still-born.
Boddhist—Jain, &c. ..	1	..	..	..	11	..	..	1	..	..	..	1	2	..	..	..	..	15
Brahmun. ..	..	..	..	..	6	1	..	2	..	..	1	..	..	..	..	..	..	10
Lingaet and Bhatia ..	..	..	..	..	6	1	..	..	..	..	..	..	1	..	..	..	..	8
Hindoo of other Caste ..	4	2	..	..	61	5	..	3	19	..	1	..	14	..	1	..	..	106
Hindoo Out-caste ..	..	..	..	..	3	..	..	1	2	..	..	..	1	..	..	..	..	7
Moosulman ..	2	1	..	..	40	1	..	5	3	..	..	..	3	..	..	..	..	53
Parsee ..	..	..	..	..	5	..	..	4	1	..	..	..	2	..	..	..	..	12
Jew ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Native-Christian. ..	..	..	1	..	7	..	1	1	3	..	..	..	1	..	..	..	..	14
Indo-European ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
European. ..	1	..	..	..	1	..	..	1	5	..	..	..	..	..	..	..	..	7
Negro-African ..	..	..	..	..	1	..	..	..	1	..	..	..	..	..	..	..	..	2
Other and Unknown Race ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
All Races.	8	3	1	..	141	8	1	18	34	..	2	1	24	..	1	..	..	234
Mean of the corresponding Weeks in the preceding Twelve Years. }	..	65	4	1	131	11	1	28	45	..	2	2	14	1	3	3	1	312

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, 26th December 1860.

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

Bank of Bombay.

DISCOUNT.

On Government Bills.	7 per cent.
On Private Bills at or within 3 Months	9 ditto.

INTEREST.

On Fixed Loans on Government Notes and Railway Shares. . }	7 per cent.
On Open Loans on ditto	8 ditto.
On Cash Credit Accounts	8 ditto.
On Loans on Security of Goods. .	9 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 $5\frac{1}{2}$ per Cent. Government Notes is 98 per cent., on 5 per Cent. Government Notes 90 per cent., on 4 per Cent. Government Notes 75 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, 6th December 1860.

Advertisement.

TENDERS will be received at the OFFICE of the COMMANDER IN CHIEF, INDIAN NAVY, at Noon, on Friday, the 28th instant, for the CONVEYANCE, from KURRACHEE to LONDON, of about (1000) ONE THOUSAND Invalids and Time-expired Men, together with a number of Women and Children.

2. Tenders should specify the date upon which the Vessels will be ready at Kurrachee to receive the Troops, and the rate per head in British Currency; the Ship finding Fittings, Provisions, and Water.

3. Tenders should also specify the rate per Head in British Currency, in the event of Government finding Fittings, Provisions, and Water.

4. The number of lay days that will be allowed for the embarkation of Troops at Kurrachee should be specified in the Tenders.

5. Two-thirds of the Passage Money will be paid in Bombay, and the remaining One-third after the arrival of the parties in England.

6. All Tenders must be made in a Form to be obtained at the Office of the Agent for Transports, which Form will furnish further necessary information for parties tendering.

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

H. WILLIAMS,
Acting Secretary.

*Office of the Commander in Chief, I. N.,
Bombay, 26th December 1860.*

Advertisement.

TENDERS will be received at the OFFICE of the COMMANDER IN CHIEF, INDIAN NAVY, from persons willing to supply Ship Tonnage for the CONVEYANCE from MANGALORE to CALCUTTA of about One hundred Tons of Coir, be the same more or less.

2. The Tenders must specify the rate per Ton of Four (4) Candies, or Two thousand Two hundred and Forty (2,240) Pounds, and the time when the vessel will be at Mangalore to receive the Coir.

3. The Coir will be placed on board in bundles, which must be preserved entire, and be delivered at Calcutta in like good order, according to weight.

4. The Master of the Vessel, or authorised Agent for the Owner at Mangalore, will be required to see the Coir weighed, and the bundles counted, and to sign the Bills of Lading or such other documents connected with the Lading of the Articles as the Principal Collector of Mangalore may require of him.

5. The Freight will be paid in Calcutta on the completion of the delivery of the Coir, in conformity with the terms of the Bill of Lading.

6. The Commander in Chief reserves to himself the right of rejecting any Tenders, without assigning cause for so doing.

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

H. WILLIAMS,
Acting Secretary.

*Office of the Commander in Chief I. N.,
Bombay, 19th December 1860.*

Advertisement.

The following Passages are required:—From BOMBAY to ENGLAND, for FOUR (4) European Convicts; from BOMBAY to the ANDAMAN ISLANDS, for THIRTY-EIGHT (38) Native Convicts; from BOMBAY to SINGAPORE, for Two (2) Time-expired Native Convicts.

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

H. WILLIAMS,
Acting Secretary.

*Office of the Commander in Chief I. N.,
Bombay, 19th December 1860.*

Notice

Is hereby given, that Tenders will be received at the Adawlut in Khandeish, at Dhoolia, up to the 25th December 1860, from persons desirous of contracting for the supply of Provisions to the Criminal Prisoners (about 300) in the Jail at Dhoolia, from the 1st January 1861 to 31st December 1861; and also for the supply of Raw Materials for articles of sorts manufactured at the said Jail, at the wholesale Bazar rates.

Particulars and Conditions may be learnt at the Adawlut.

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

A. ST. J. RICHARDSON,
Session Judge.

*Khandeish Adawlut, Dhoolia,
11th December 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 Sholapur 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	mounted on cloth.
Ditto Khandeish ditto,		
Ditto Dharwar ditto,		
Ditto Rutnagherry ditto,		
Ditto Tanna ditto,		
Ditto Poona ditto,		
Ditto Ahmednuggur ditto,		
Ditto Surat ditto,		
Ditto Sattara ditto,		
Ditto Surat ditto, 2 miles to an inch.		
Ditto Broach 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	mounted on cloth.
Ditto Ahmedabad ditto, 4 miles to an inch.		
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 Port 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.*

GENERAL LIST of UNCLAIMED REMITTANCES in the several Civil Treasuries under the Bombay Presidency on the
31st October 1860.

By whom remitted.	Station.	Month.	In whose favour.	Amount.	Total.	Remarks.
				<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	
			Amount of Unclaimed Remittances, 31st October 1860 .. ..	....	34,639 0 7	
			<i>Deduct—</i>			
			Paid on account of the above Remittances .. ..	....	30,385 4 2	
				<i>Rupees</i>	4,253 12 5	
GENERAL PAYMASTER'S ACCOUNTS.				<i>Rs. a. p.</i>		
A First Assistant Collector in Charge ..	Dharwar ..	Nov. 1859	T. Ogilvy, Esq., Collector of Dharwar, at Bombay, being the amount of Travelling Allowance for November 1859. .. Rs. 210 0 0 Deduct House-rent from 1st to 16th December 1859, at Rs. 75 per mensem 38 11 4	171 4 8		
Azum Sumbajee Crishna	Sattara ..	{ Jan. 1860 Feb. do. May do.	{ Secretary of the David Sassoon Industrial and Reformatory Institution	{ 4 15 0 3 0 0 4 8 0		
B Bell, Lieutenant S.	Khandeish ..	Aug. do.	Messrs. Hunt, Monnet, and Co.	239 2 0		
Britten, Lieutenant	Belgaum ..	Sept. do.	Messrs. Dorabjee and Co.	90 0 0		
Bell, Lieutenant Stanley	Khandeish ..	Do. do.	The Mess President, 2nd Grenadier Regiment N. I. ..	66 6 8		
C Collector of	Ditto ..	Mar. 1858	Lieutenant R. C. Kennedy, late Adjutant of Khandeish Bheel Corps, now at Bombay, on account of District Travelling Allowance for December 1857.	15 0 0		
Ditto	Dharwar ..	May do.	Doctor Gibson, Conservator of Forests, Sale Proceeds of 3 copies of Books.	3 0 0		
Crustunjee Luximon	Ahmednuggur ..	Mar. 1859	The Director of Public Instruction	1 0 0		
Carr, Reverend W.	Kurrachee ..	{ May do. June do.	{ Military Paymaster, on account of Table Money	{ 18 0 0 18 0 0		
Coghlan, Brigadier W. M.	Aden ..	Aug. 1860	Brigade Major of Artillery	84 11 11		
Currie, Captain I.	Shikarpoor ..	Feb. do.	Framjee Nusserwanjee	7 0 0		
Coghlan, W. M.	Ahmednuggur ..	July do.	Messrs. Ritchie, Stewart, and Co.	6 8 0		
Collector of	Khandeish ..	Sept. do.	T. B. Ritchie, Esq., Educational Inspector. ..	59 6 11		
Ditto	Broach ..	Oct. do.	Messrs. Macfarlane and Peniston, on account of late Mr. Thompson's salary	352 4 2		
D Dowman, W.	Hydrabad ..	Dec. 1857.	The Secretary Board of Education	27 10 0		
Ducat, Lieutenant	Kurrachee ..	{ May 1859. Mar. 1860.	{ The Military Paymaster, on account of Table Money	{ 18 0 0 18 0 0		
Deputy Post Master	Belgaum ..	Do. do.	Dorabjee Ruttonjee, Commissariat Agent	8 0 0		
Deputy Collector of	Ahmedabad ..	Do. do.	The Oriental Bank	20 0 0		
Deputy Ditto of Nowshera	Hydrabad ..	Aug. do.	Secretary Director General Medical Department ..	162 11 1		
Deputy Post Master	Belgaum ..	Sept. do.	G. Kempton, Esq., Inspecting Post Master, Southern Maratha Country..	105 0 0		

	By whom remitted.	Station.	Month.	In whose favour.	Amount.	Total.	Remarks.
					Rs. a. p.	Rs. a. p.	
	Deputy Collector of	Tanna ..	Oct. 1860	Deputy Superintendent, Government Electric Telegraph Department ..	15 0 0		
	Daley, Charles	Ahmedabad ..	Do. do.	Mr. Charles Daley, late Superintendent of Cotton Experiments ..	93 0 0		
E	Ellis, B. H.	Kurrachee ..	July 1858	H. P. St. George Tucker, Esq.	15 0 0		
F	Ford, Captain	Shikarpoor ..	Apr. 1860	Military Paymaster	6 4 0		
G	Goldstein, Reverend Dr. ..	Sholapoor ..	Oct. 1859	Reverend Dr. Wilson	50 0 0		
	Ditto ditto	Ditto ..	Mar. 1860	Secretary to the C. K. Society's Press ..	11 7 0		
	Green, Captain I. N. ..	Khandeish ..	June do.	Captain W. F. Marriott, Acting Military Secretary to Government ..	20 14 0		
	Govind Luxumon	Sattara ..	Sept. 1859	The Manager of the "Elphinstone School Paper" ..	6 8 0		
H	Hobson E. A.	Belgaum ..	May 1860	Mr. Drayson	6 0 0		
	Hadow J. W.	Kaira ..	June do.	Messrs. Venay DeClossets	60 0 0		
	Hughes, Reverend J. H. ..	Surat ..	Oct. 1859	Colonel Lockhart, Commanding Her Majesty's 72nd Highlanders ..	125 0 0		
I	Ingle, H.	Kurrachee ..	Sept. 1860	Mr. J. Gibbs	51 7 1		
	Inverarity, G.	Sattara ..	Aug. do.	Rustomjee Nowrojee and Sons	15 8 6		
J	Jerard, H.	Candeish ..	Sept. do.	H. B. Macculloch, Esq., Officiating Manager, Agra Bank ..	200 0 0		Paid 4th Dec. 1860
	Jones, Captain Felix ..	Bushire ..	May do.	Indian Navy Paymaster	40 0 0		
K	Kettlewell, Lieutenant T. ..	Belgaum ..	April do.	Messrs. Walker and Co.	8 0 0		Do. 30th Nov.
	Kennedy, Captain M. K. ..	Sattara ..	Aug. do.	Messrs. Lyon, Brothers	39 4 0		Ditto do.
	Kawusjee Manockjee ..	Surat ..	Oct. 1859	The Accountant General	1 0 0		
L	Lepe, Serjeant F.	Ahmednuggur ..	Nov. do.	Captain Hancock, Commanding Bombay Engineers ..	23 0 0		
M	Marston, Major	Kurrachee ..	May do.	} The Military Paymaster, on account of Table Money ..	24 0 0		
	Maher, W.	Ditto ..	Ditto ..		18 0 0		
	Maher, W.	Kurrachee ..	Aug. do.	Ditto ditto ditto	18 0 0		
	Mitford, Reverend J. N. ..	Kattywar ..	Mar. 1860	Abdool Rahman, Havildar	7 0 0		
	Mohunlall Runchordass ..	Surat ..	Aug. do.	Kursondass Mooljee	16 8 0		
	Mackenzie, Lieutenant ..	Belgaum ..	Ditto ..	The Paymaster 2nd European Regt. L. I. ..	30 0 0		
N	Narayanrow Gorpuda ..	Kurrachee ..	Nov. 1856	The Secretary Medical Board	4 8 3		
P	Penny, Lieutenant, Ex. ..	Shikarpoor ..	May do.	Messrs. Remington and Co.	0 5 0		
	Phillips, R.	Sholapoor ..	June do.	Cowasjee Ruttonjee	30 0 0		
	Pandoo Chowan, Havildar ..	Tanna ..	Sept. do.	Pension Paymaster, Poona Division ..	5 2 8		
	Price, W. H.	Kurrachee ..	Ditto ..	The Auditor of Public Works Accounts ..	9 0 0		
R	Raghoba Janardun	Belgaum ..	Oct. 1858	Sabajee Sawunt, Sepoy	4 0 0		Paid 4th Dec. 1860
	Robertson, E. P.	Surat ..	Ditto ..	The Sub-Treasurer of Bombay	11 4 6		
	Richardson, A.	Khandeish ..	Feb. 1860	A. Bettington, Esq.	54 2 0		
	Ramnack Soobha, Naique ..	Tanna ..	April do.	Pension Paymaster, for Renewed Pension Roll ..	1 0 0		
	Rodrigues, Mr.	Shikarpoor ..	July do.	Mr. DeSouza	20 0 0		
	Ditto	Ditto ..	Aug. do.	Ditto	20 0 0		
	Rogers, A.	Ahmedabad ..	Ditto ..	Mr. Dheeruzall Muthooradass, Government Pleader ..	25 0 0		
S	Southey, Captain W. ..	Kurrachee ..	June 1859	The Military Paymaster	36 0 0		
	Ditto	Ditto ..	Aug. do.	Ditto ditto	18 0 0		
	Sudder Ameen of	Broach ..	Jan. 1860	Mahomed Bheikunhers of Borsace ..	2 9 11		
	Sandford, Captain H. B. ..	Sattara ..	May do.	Captain Wallace, Brigade Major of Artillery ..	130 14 0		
	Steward, M. J. S.	Kurrachee ..	Aug. do.	Mr. R. B. Stranack	39 8 0		

T	Turquand, W. J.	..	..	Rutnagherry	May	1858	Saint Andrew's Library	..	..	..	40	0	0
	The Magistrate of	..	..	Dharwar	Aug.	1859	The Clerk of the Crown, being the amount of Fine paid by Private Red- ding, Pensioner, convicted on the 16th September 1859	..	..	..	3	0	0
	Thomson, Captain D.	..	..	Hydrabad	Dec.	1860	Military Pay Master	..	..	..	1	0	0
	Turner, Colonel H. B.	..	..	Kurrachee	July	do.	Messrs. Wallace and Co.	..	..	..	7	2	0
	The Collector in Charge Treasury	..	..	Ditto	Ditto	..	The Commissioner of Customs, Salt, and Opium	..	..	..	330	0	0
	Tucker, L. H. B.	..	..	Rutnagherry	Ditto	..	W. H. Wallace and Co.	..	..	..	15	4	0
	The Superintendent of Police.	..	..	Broach	Ditto	..	The Officer Commanding 1st Grenadier Regiment N. I.	..	..	..	61	10	11
	The Revenue Survey Department	..	..	Khandeish	Aug. 1860	..	Mr. H. Wickham, Deputy Superintendent, Electric Telegraph	..	..	..	100	0	0
	Tyrwhitt, Captain G.	..	..	Hydrabad	Sept. do.	..	Department	..	..	..	50	0	0
	The Hoozoor Deputy Collector in Charge	..	..	Ditto	Ditto	..	Lieutenant Fraser	..	..	..	50	0	0
	Wood, W. E.	..	..	Kaira	Aug. 1860	..	Mr. Dheerazlall Muthooradass, Government Pleader.	..	..	..	19	5	4
W	Wallace, Captain	..	..	Bushire	June do.	..	Sub-Treasurer, Bombay	..	..	..	0	1	0
	Welsh, R.	..	..	Shikarpoor	Aug. do.	..	Director General Medical Department	..	..	..	108	13	3
	Wallace, Lieutenant	..	..	Belgaum	Sept. do.	..	Lieutenant R. Welsh, Commissariat Department	..	..	..	313	6	4
		..	..	Shikarpoor	Oct. do.	..	Director General Medical Department	..	..	..	25	0	0
		..	..					..	..	..	313	6	3
		..	..					..	..	..			
		..	..					..	..	..	4,253	12	5
	KURRACHEE COLLECTOR'S ACCOUNTS.												
	Collector of	..	..	Hydrabad	Sept.	1857	Lieutenant MacDonald, Secretary to the Committee for the Sind Relief Fund	..	..	..	5	0	0
	J. H. Barnes, Esq., 6th Executive Engineer	..	..	Ditto	Oct.	1859	Captain Fife, Superintendent of Canals	..	..	..	21	0	0
	J. W. Stack, Esq., Judicial Deputy Magistrate	..	..	Ditto	Dec.	1860	Messrs. Jehangeer Nusserwanjee and Co.	..	..	..	5	8	0
	Deputy Collector in Charge Treasury.	..	..	Ditto	Feb.	do.	The Superintendent of Railway at Kurrachee	..	..	..	11	8	0
	T. J. Newnham, Esq., Assistant Collector, Canals	..	..	Shikarpoor	July	do.	Sheik Husson	..	..	..	50	0	0
	W. J. Surtees, Esq., Deputy Collector.	..	..	Ditto	Oct.	do.	The Superintendent of Vaccination	..	..	..	30	0	0
	Mr. R. Troy, Head Accountant	..	..	Ditto	Ditto	..	The Reverend Father Millar, Roman Catholic Chaplain	..	..	..	15	0	0
	Captain Lambert, Collector	..	..	Hydrabad	Ditto	..	The Judicial Assistant Commissioner	..	..	..	6	0	0
		..	..					..	..	..			
		..	..					..	..	..	144	0	0
	POONA COLLECTOR'S ACCOUNTS.												
	Balcrustna Trimbeck	..	..	Khandeish	June	1859	Narro Ramchunder, Government B. B. Depot	..	..	..	26	13	3
	Ballajee Bhicajee	..	..	Sattara	July	do.	Crustnajeel Bullall Ranaday	..	..	..	3	5	8
	Hurree Bulwunt	..	..	Belgaum	Nov.	do.	Juggonnath Bulwunt	..	..	..	10	0	0
	1st Assistant Collector	..	..	Dharwar	Dec.	do.	Captain W. E. Macleod	..	..	..	50	0	0
	Executive Engineer	..	..	Ahmedabad	Feb.	1860	Officer Commanding Sappers and Miners	..	..	..	20	0	0
	Revenue Commissioner, S. D.	..	..	Sattara	March	do.	Deputy Post Master, Poona	..	..	..	12	8	0
	Captain Boddam	..	..	Ahmedabad	Do.	do.	Officer Commanding Sappers and Miners	..	..	..	4	9	2
	Gopall Succaram	..	..	Tanna	Do.	do.	Secretary Duxina Prize Committee	..	..	..	11	8	9
	A. Richardson, Esq.	..	..	Khandeish	May	do.	Captain Carr, Superintendent of Police, Poona	..	..	..	10	0	0
	Govind, Peon	..	..	Ditto	Do.	do.	Officer Commanding Her Majesty's Horse Artillery	..	..	..	2	0	0

Paid 30th
Nov. 1860.

Paid 1st Nov.
1860.
Ditto 2nd do.

By whom remitted.	Station.	Month.	In whose favour.	Amount.	Total.	Remarks.
				<i>Rs. a. p.</i>	<i>Rs. a. p.</i>	
Luximon Dinkur	Sholapore ..	May 1860	Secretary Duxina Prize Committee	6 10 1		
Lieutenant S. J. Smith	Hydrabad ..	Do. do.	Lieutenant J. LeMesurier, Bombay Engineers	200 0 0		
Collector of	Khandeish ..	June do.	The Officer Commanding Artillery, being the unexpended portion of the amount for drying Tiger's skins	8 12 0		
Executive Engineer	Ahmedabad ..	Do. do.	Hurry Vishnoo, Assistant Overseer	9 0 0		
First Assistant Collector	Ditto ..	Do. do.	The Collector of Poona	926 0 0		
Lieutenant LeMesurier, Executive Engineer	Hydrabad ..	Aug. do.	Superintendent Engineering School	15 1 6		
Assistant Superintendent Revenue Survey	Surat ..	Do. do.	Ibram Borah, Sudder Bazar	60 0 0		
Officiating Curator Government Book Depôt	General Master ..	Pay ..	Secretary to the Duxina Prize Committee	98 6 6		
Collector of	Tanna ..	Sept. do.	Major Gibbard	28 1 9		
Lieutenant General C. Merewether	Kurrachee ..	Do. do.	Adjutant Sappers and Miners, Poona	2 7 0		
Mr. Gurrin	Surat ..	Do. do.	Ibram Borah	20 0 0		
Captain Finch	Ahmednuggur ..	Do. do.	Gunnesh Narayan	15 2 4		
Captain R. M. Bonner	Ahmedabad ..	Do. do.	Sellamonjee Israel	200 0 0		
Ajumtkhan Nuttookhan	Ditto ..	Do. do.	Hyalbhoy Sodahgeer	4 11 6		
H. Newton, Esq.	General Master ..	Pay ..	Mr. F. F. Otto	5 0 0		
Lieutenant J. LeMesurier, Executive Engineer	Hydrabad ..	Do. do.	Moonshee Nizamooddeen	2 8 0		
Lieutenant J. F. Smith, Assistant Engineer	Ditto ..	Do. do.	Ditto ditto	2 8 0		
Captain Stanley Scott	Khandeish ..	Do. do.	Superintendent of Police, Poona	76 11 0		
Gopallrow Crustna	Ditto ..	Do. do.	Appajee Gunnesh Koprekur	100 0 0		
Lieutenant Colonel Margary, Executive Engineer	Sattara ..	Do. do.	Ardeseer Framjee	92 0 0		
Auzum Narrow Crustna	Ditto ..	Do. do.	Wassoodeo Chimnaje	6 8 9		
SHIKARPOOR COLLECTOR'S ACCOUNT.					2,030 5 4	
Deputy Collector in charge Treasury ..	Kurrachee ..	Feb. 1860	The Deputy Collector of Mehur	1 0 0		
Collector of	Hydrabad ..	April do.	The Mess Secretary, 13th Regiment N.I.	32 0 0		
Ditto	Dharwar ..	Sept. do.	Vithel Sunday, 1st Hospital Assistant, 2nd Belooch Battalion	36 12 4		
Major Goldsmid, Assistant Commissioner	Kurrachee ..	Do. do.	The Collector of Shikarpoor	24 0 0		
Lieutenant LeMesurier, Executive Engineer	Hydrabad ..	Oct. do.	Lieutenant Penny, Executive Engineer	989 9 5		
					1,083 5 9	

Paid 8th Nov.
1860
Do. 10th do

RUTNAGHERRY COLLECTOR'S ACCOUNT.									
Captain C. J. Prescott, Superintendent Revenue Survey and Assessment ..	Surat ..	..	Aug. 1860	Captain C. J. Prescott, Superintendent Revenue Survey and Assessment..	26 13 4			26 13 4	
AHMEDNUGGUR COLLECTOR'S ACCOUNT.									
C Captain Tyrwhitt, Deputy Collector ..	Hydrabad ..	..	June 1859	Assistant Surgeon James Knapp, 5th Regt. N. L. I. ..	6 4 0				
Collector of	Sholapoor ..	..	Oct. 1860	Mr. Bosanquet, Acting 2nd Assistant Collector ..	334 14 4				
R Reverend H. W. Bagnell ..	Bombay ..	..	March do.	Corporal T. Brown, H. M.'s 3rd Dragoon Guards ..	20 0 0				
S Superintendent of Police ..	Poona ..	..	Feb. 1858	Superintendent of Police	118 6 7			479 8 11	
SURAT COLLECTOR'S ACCOUNT.									
Deputy Collector of	Poona ..	..	Oct. 1860	The Educational Inspector, N. D.	62 2 10				
Hoozoor Deputy Collector in charge Treasury	Kaira ..	..	Do. do.	The Superintendent of Vaccination E. D. G., being Pay of Gunputrow Govindjee, Vaccinator, for November 1859	12 0 0			74 2 10	
SHOLAPOOR COLLECTOR'S ACCOUNT.									
Yadowrow Bhawoo, Clerk in the Collector's Office	Ahmednuggur ..	Aug. do.	do.	Luximonjee Nursejee, Mungulwar Pett, Sholapoor	50 0 0				
Atmaram Trimbeck, do. in do. do.	Tanna ..	..	Do. do.	Sectaram Cassinath	10 0 0			60 0 0	
BROACH COLLECTOR'S ACCOUNT.									
Collector of	Surat ..	..	Oct. do.	Superintendent of Vaccination, E. D. G. .. ..	.....			41 11 0	Paid in Nov. 1860
KAIRA COLLECTOR'S ACCOUNT.									
Collector of	Ahmedabad ..	Jan. do.	do.	Deputy Collector (Cart-hire for consignment of Treasure)	45 0 0				
Collector of	Ditto ..	Oct. do.	do.	Parvutteeshunkur Doorgashunkur	33 0 0				
Collector of	Ditto ..	..	Do. do.	The Officer Commanding Guzerat Provincial Battalion	522 12 0				
Collector of	Surat ..	..	Sept. do.	The Superintendent of Vaccination	17 11 0				
Collector of	Do. ..	..	Oct. do.	Ditto ditto	95 11 0				
Collector of	Ahmednuggur ..	..	Sept. do.	The Honorable G. A. Hobart	2 1 10			716 3 10	
KHANDEISH COLLECTOR'S ACCOUNT.									
Collector of	Sholapoor ..	..	Oct. do.	Wittoba Kowteek Mouza, Nagroop Talooka, Nusseerabad	131 2 6				
Damodhur Eshwant Naib ..	Tanna ..	..	Do. do.	Wamon Crushna Moduck, at Dhoolia	6 10 0			137 12 6	

By whom remitted.	Station.	Month.	In whose favour.	Amount.	Total.	Remarks.
HYDRABAD COLLECTOR'S ACCOUNT.				Rs. a. p.	Rs. a. p.	
Lieutenant J. R. Maunsell ..	Ahmedabad ..	April 1860	Collector of Hyderabad ..	1,000 0 0		
T. Miles, Esq, Deputy Collector ..	Shikarpoor ..	Oct. do.	Mr. Morris, Artificer ..	1 8 0	1,001 8 0	
TANNAH COLLECTOR'S ACCOUNT.						
Dr. Beatty, Superintendent of Vaccination, Konkan Division ..	Rutnagherry.	Sept. do.	{ Vittoo Moolekur, Assistant Vaccinator ..	3 10 9	6 10 3	Deceased.
			{ Bhicoo Ballojee Ditto ..	2 15 6		
DHARWAR COLLECTOR'S ACCOUNT.						
Collector of ..	Belgaum ..	Aug. 1859	The Foujdar of the Town of Dharwar, being the amount of Batta due to Venkajee Krishna, late Foujdar of Gokok, for January and February 1858.	4 14 0	4 14 0	
SATTARA COLLECTOR'S ACCOUNT.						
Dr. DeCrespigny, Civil Surgeon ..	Rutnagherry ..	June 1857	Balloo Sing, Uncle of Bhowanee Sing, 1st Grade Medical Apprentice, in Sadder Bazar, Sattara ..	2 0 0		
Wassoodew Myrall, Mamlutdar ..	Khandeish ..	Dec. 1859	Khumdopunt, Editor of Newspaper, Sattara ..	9 0 0		
Succaram Dhondeo, Writer in the Adawlut Department ..	Ditto ..	Sept. 1860	Purshotum Narsewah Josee Raoodekur ..	30 0 0		
The Inspecting Post Master, Southern Konkan ..	Rutnagherry ..	July do.	The Collector of Sattara ..	8 8 0		
The Collector of ..	Sholapoor ..	Oct. do.	Ditto ditto ..	295 0 0		
Rughoonath Junardhun, Assistant Overseer, Public Works Department ..	Kurrachee ..	Sept. do.	Byroo Havildar, Servant, Targumkur, Sattara ..	5 0 0		
W. H. Price, Esq., Superintendent, Harbour Works ..	Ditto ..	Oct. do.	Mr. B. Brock, Sub-Engineer, 2nd Class, Public Works Department, Sattara.	10 0 0		
Mahadeo Govind Shastree, Deputy Educational Inspector ..	Poona ..	Ditto	Chinto Ramchunder, Schoolmaster at Kareigaum ..	5 0 0		
Bhaskur Narayan and Parushram Juggonath ..	....	Oct. 1860	Crustnarow Babjee, Native Agent, Sattara ..	43 0 0	407 8 0	
AHMEDABAD COLLECTOR'S ACCOUNT.						
Officiating Superintendent of Police ..	Kaira ..	Jan. 1858	The Superintendent of Police ..	9 8 0		
Lieutenant Fuller, Executive Engineer.	Tanna ..	May 1859	Lieutenant Brown, Engineer, in Ahmedabad Zillah ..	6 12 0		
Moonsiff of Kurrachee ..	Kurrachee ..	April do.	The Judge of Ahmedabad ..	0 1 0		
Reverend G. L. Fenton ..	Poona ..	Aug. do.	A. Bosanquet, Esq. ..	20 0 0		
Adjutant of the 2nd Bheel Corps ..	Khandeish ..	Sept. 1860	The Paymaster 3rd Battalion Artillery ..	14 0 0		

Collector of	Khandeish ..	Oct. 1860	Thomas Weeding, Esq., 1st Assistant Collector, being his Travelling Allowance	60 0 0
The Deputy Collector of	Kaira ..	Jan. do.	The Post Master in Guzerat.	21 9 8
J. Glen, Esq., Civil Surgeon	Broach ..	May do.	The Military Paymaster, N. D. A.	72 4 0
The Deputy Collector of	Kaira ..	Mar. do.	The Post Master in Guzerat	16 10 0
Lieutenant S. Bell, Adjutant Khan-deish Bheel Corps	Khandeish ..	June do.	Messrs. Merwanjee Rustomjee and Co.	11 14 0
The Deputy Collector of	Kaira ..	July do.	Assistant Surgeon Mr. Erskine, of 4th Regiment	16 2 0
Ditto do.	Ditto ..	Oct. do.	The Executive Engineer of Ahmedabad	114 14 5
Ditto do.	Ditto ..	Ditto	Muneegeevree, widow of Munsookram Anoopram, and her son, Kessowlall.	1 9 0
The Political Agent in	Kattywar ..	Ditto	The Session Judge of Ahmedabad	22 0 7
Balerustna Succaram	Tanna ..	Ditto	Lallbhoy Roopram	7 14 0
Rao Saheb Bhogeelal Prunvullubhass, Deputy Educational Inspector	Kattywar ..	Ditto	Moolehund Lalldass, Principal Branch Book Depôt Keeper at Ahmedabad.	57 12 0
Khansaheb Goolam Mohideen, Sud-der Ameen	Rutnagherry ..	Ditto	Hameechund Goolabchund	37 0 0
				489 14 8
Total. Rs.				10,958 2 9

Bombay, Accountant General's Office, 20th December 1860.

S. D. BIRCH,
Accountant General.

OPIUM MEMORANDUM for the Week ending Tuesday, 25th December 1860.

INDORE.

YEARS.	PASSES GRANTED.			IMPORTED INTO BOMBAY.				EXPORTED BY SEA.				Balance.
	Up to 8th Dec. 1860.	From 9th to 18th Dec. 1860.	Total.	Up to 18th Dec. 1860.	From 19th Dec. 1860.	Lost on the Road.	Total Imported.	Up to 18th Dec. 1860.	From 19th Dec. 1860.	Total.		
AT INDORE.												
For 1859-60 Chests.	..	..	*43,984	..	..	8½	*43,975½	42,637½	14	42,651½	1,324	
„ 1860-61 „	7,113	1,645	8,758	2,870½	634	3½	3,504½	1,383	14	1,397	2,107½	
AT AHMEDABAD.												
AHMEDABAD.												
For 1859-60. Chests.	..	..	*4,683	..	..	..	*4,683	4,298	20	4,318	365	
„ 1860-61. „	635	..	635	421	..	..	421	287	..	287	134	

* During the whole Season.

DETAIL OF EXPORTS.

From 19th to 25th December 1860.

FOR THE SEASON 1859-60.		Chests.
Per Steamer "Madras"	14	
FOR THE SEASON 1860-61.		
Per Steamer "Madras"	14	
FOR THE SEASON 1859-60.		
Per Steamer "Madras"	20	
FOR THE SEASON 1860-61.		
None	..	
Total..		48

(Errors excepted)

E. L. JENKINS,
Officiating Commissioner of Customs, Salt, and Opium.

Bombay, Custom House, 26th December 1860.

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.
Abdool Hoossein Nathabhoy.	A Schoolmaster	Mahomedan..	At Girgaum, without the Fort.	5th	Dec.	1860
Sha Coobardass Dhurumsey.	A Guzerathee Meter	Hindoo.....	In Sir Jamsetjee Jeejeebhoy Street, without the Fort.	10th	"	"
Jennutbaee, Widow of the late Jaffer Sarung, and Ejeetbaee, Widow of the late Mahomedjee Husson.	Milk Vendors	Mahomedans.	In Nagdavi Street, without the Fort.	"	"	"
John Saville Hemson.	A Clerk in the Secretariat ..	European....	Within the Fort	15th	"	"
Hajee Ahmed Mahomed, Ally Hajee Ahmed, & Oosman Hajee Ahmed.	Dealers in Coals	Mahomedans.	In Beebee John Street, without the Fort.	"	"	"
Syed Hoosain Ally ..	A Horse Dealer	Mahomedan..	Lately in Peeroo Havildar's Molla, without the Fort (at present in the Bombay Gaol).	17th	"	"
Rama Babajee and Damodhur Babajee.	Picture Drawers	Hindoos	In Coombarwada, without the Fort.	"	"	"
Wittoo Tookaram ..	A Milk Vendor	Hindoo.....	In Khetwady, without the Fort.	"	"	"
Samuel William Lunel	A Mate on the Steamer "Sir J. R. Carnac."	Christian	In Old Hunuman Gullee, without the Fort.	"	"	"
Peerbhoy Jan Mahomed (<i>alias</i> Peer Mahomed Ramjee).	A Petty Dealer	Mahomedan..	At Dongri Bazar, without the Fort.	"	"	"
Manockjee Framjee..	A Mistree	Parsee	In Chundnnwady, without the Fort.	"	"	"
Mudon Crustnaje ..	A Carpenter	Hindoo.....	Lately in Girgaum, without the Fort (at present in the Bombay Gaol).	"	"	"
Socrabae, Widow of the late Ramchunder Wisswanth, & Bhasker Ramchunder.	None	Hindoos	At Girgaum, without the Fort.	18th	"	"

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.
Syed Hoosain Ally	1st Monday	January next	11 o'clock.
Mudon Crustnaje	Ditto	Ditto	Ditto.
John Saville Hemson	3rd Ditto	Ditto	Ditto.
Manockjee Framjee	Ditto	Ditto	Ditto.
Peerbhoy Jan Mahomed (<i>alias</i> Peer Mahomed Ramjee).	Ditto	Ditto	Ditto.
Cowasjee Manockjee and Hormusjee Manockjee.	Ditto	Ditto	Ditto.
Wittoo Tookaram	Ditto	Ditto	Ditto.
Ramjee Babajee and Damodhur Babajee ..	Ditto	Ditto	Ditto.
Samuel William Lunel	Ditto	Ditto	Ditto.
Bonee, Widow of the late Tatoo Bhoychund.	Ditto	Ditto	Ditto.
Jennutbaee, Widow, and Ejeetbaee, Widow.	Ditto	Ditto	Ditto.
Coobardass Dhurumsey	Ditto	Ditto	Ditto.
Abdool Hoossein Nathabhoy	Ditto	Ditto	Ditto.

Names.	Time.		
	Day.	Month.	Hour.
Allybhoy Jafferbhoy, and Suckoorbhoy Somuddbhoy.	3rd Monday	January next	11 o'clock.
Crustnath Abbajee	Ditto	April next	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 Insolvents' Estates:—

Luckmidass Jugdish..... 1st Monday in January next, of 7 per cent.

Rustomjee Hormusjee Wadia..... ditto ditto of Rs. 1-10 per cent.

Clerk of the Court's Office, Fort, Bombay,
this 18th day of December 1860.

J. W. ORR,
Clerk of the Court.

નાદાર દેવાદારોની કોર્ટ મંથે.

જાહેર ખાખર એ ઉપરથી આપવામાં આવે છે જે, વિગત સાથે હેની હેકળ જે જુદી જુદી આશામીઓનાં નાંમો લખેલાં છે, તેઓએ મુંબઈની નાદાર દેણદારોનાં છુટકા કરનારી કોર્ટને અરજીઓ આપી છે, તેમાં એક એકની અરજ હેવી છે જે વીકારીયાના અગિઆરમે વરસો જે ધારો કરીને કરાવ્યો છે, તેના એકવિશમાં બાબતોની ધલાજ હમોને મળે.

નામ.	ધંધો.	જાત.	મુંબઈમંથે રહેવાનું ઠેકાણું.	અરજીઓ દાખલ કરાની તારીખ.		
				દાહાડા	માસ.	વરસ.
અમદુલ હુસેન નાથાભાઈ.	સુલા	મહમદીઅંન	બારકોટ ગીરગામ મંથે ...	૫ મો	ડીસેમ્બર.	૧૮૬૦.
શા કુમેરદાસ ધરમશી ..	જુલશતી લખનાર	હીંદુ.	બારકોટ સર જમસેટજીજી જીભાઈના મોહિલામાં.	૧૦ મો	એવ.	એવ.
જેનતખાઈ તે મરનાર જાફર શારંગની વીધવા તથા ઈજતખાઈ તે મરનાર મહંમદજી હુસનની વીધવા.	દુધ વેચનારાઓ	મહમદીઅંન	બારકોટ નાગદેવીના મોહિલા મંથે.	એવ.	એવ.	એવ.
જાન સાલીલી હેમસન ..	સકરશરી આફીરામાં લખનાર.	ઈરોપિઅંન	કોટમંથે	૧૫ મો	એવ.	એવ.
હાજી અહંમદ મહંમદ તથા અલીહાજી અહંમદ તથા હસમાન હાજી અહંમદ.	કાએલાનાં વેપારીઓ	મહમદીઅંન	બારકોટ ખીખીજાનના મોહિલા મંથે.	એવ.	એવ.	એવ.
સહમિદ હુસન અલી....	ઘોડાનો વેપારી	મહમદીઅંન	થોડા દાહાડા ઉપર બારકોટ પીર હવલદારનાં મોહિલા મંથે જે હાલ મુંબઈની તુરંગમાં.	૧૭ મો	એવ.	એવ.
રામા બાબાજી તથા દામોદર બાબાજી.	તરાખીર કાડનારાઓ	હીંદુ.	બારકોટ કુંભાર વાડામંથે ..	એવ.	એવ.	એવ.
વિકુ તુકારામ	દુધ વેચનાર	હીંદુ.	બારકોટ એતવાડીમંથે ...	એવ.	એવ.	એવ.
રામીકેએલ વીલીઅમ લનેલ.	ઈરાટીમર શર જ. ર. કિઆર-નેકનો માલમં.	ખ્રિસ્તીઅંન	બારકોટ જીની હનમાનગલી મંથે.	એવ.	એવ.	એવ.
પીરખાઈ જાન મહંમદ ઉરફ પીરમહંમદ રામજી.	પરચુદેન વેપારી	મહમદીઅંન	બારકોટ ડુંગરી બજાર આગલ.	એવ.	એવ.	એવ.
માણેકજી કુરામજી	મિશતરી	પારશી.	બારકોટ ચંદનવાડી મંથે ..	એવ.	એવ.	એવ.
મદન કૃષ્ણજી	શુધાર	હીંદુ.	થોડા દાહાડા ઉપર બારકોટ ગીરગામ મંથે જે હાલ મુંબઈની તુરંગમાં.	એવ.	એવ.	એવ.
શોકરાખાઈ તે મરનાર રામચંદર વીચનાથની વીધવા તથા ભારાકર રામચંદર.	કઈનહીં	હીંદુ.	બારકોટ ગીરગામ મંથે.	૧૮ મો	એવ.	એવ.

ઉપર લખેલા નાદાર દેવાદારોની અરજીઓની ખામતોમાં ધટતી રીતે હુકમ થયો છે, જે ઉપર લખેલા ધારાની સાતમી કલમ પ્રમાણે નાદાર દેવાદાર મચકુરોની સ્થાવર તથા જંગમ મિલકત તથા ચીજવસ્તુ આ નામદાર કોર્ટના આર્કિસિઆલ આસામનીના તાખામાં આપે.

નીચે લખેલા નાદાર દેવાદારોની અરજીઓ સાંભળવાનાર ફરિયાદી દીવસ.

નામ.	વખત.		
	દાદાડા.	માસ.	કલાક.
રાધમિદ હુરાન અલી	૧ લો સોમવાર.	આવતો જાનેવારી.	૧૧
મદન કૃષ્ણાજી	એજ.	એજ.	એજ.
જાન શાવીલી હુમરાન	૩ જો સોમવાર.	એજ.	એજ.
માણિકજી ફોમજી	એજ.	એજ.	એજ.
પીરભાઈ જાન મહમદ ઉરફ પીર મહમદ રામજી	એજ.	એજ.	એજ.
કાવરાજી માણિકજી તથા હેરમજી માણિકજી	એજ.	એજ.	એજ.
વીઠુ વુકાશમ	એજ.	એજ.	એજ.
રામજી બાબાજી તથા દામોદર બાબાજી	એજ.	એજ.	એજ.
શામીઉલ્લેખ વીલીઅમ લગેલ	એજ.	એજ.	એજ.
બોની તે મરનાર તાતુ ભાઈચંદની વીધવા	એજ.	એજ.	એજ.
જેનતબાઈ વીધવા તથા હજીતબાઈ વીધવા	એજ.	એજ.	એજ.
કુમેરદારા ધરેમશી	એજ.	એજ.	એજ.
અખદુલ હુરાન નાથાભાઈ	એજ.	એજ.	એજ.
અલીભાઈ જાફરભાઈ તથા રાકુરભાઈ રામદભાઈ	એજ.	એજ.	એજ.
કૃષ્ણનાથ આબાજી	એજ.	આવતો અપરેલ.	એજ.

આગ આવનાર લેણદારોએ યોગમાં યોગ સાંભળવાના તથા દાદાડા અગાઉ સોગચુંનાંમાંથી સાચીત કરેલા પોતાનાં દાવા હમારી આશીસમાં દાખલ કરવા જોઈએ, તથા સિરસ્તા પ્રમાણે તેઓને શી આપતી જોઈએ. ઉપર લખેલા નાદાર દેવાદારોએ પોતાના દેવાની તથા માલ મિલકતની ડીપો હમારી આશીસમાં દાખલ કરાવી છે.

નીચે લખેલા ઈસ્ટેટમાં ફાલા આપવાને ફરિયાદીએ છે તેહેની વીગત.

લખમીદારા જગદીરા..... ૧ લો સોમવાર, આવતો જાનેવારી.... રોકડે ૭ ટકા.
 રરાતમજી હેરમજી વાડીઆ..... એજ. એજ. રોકડે ૧૧ = ટકા.
 મુખઈનાં કોર્ટમધે, કોર્ટના કલાર્કની આશીસમાં, જાન ઉલીઅમ આર,
 લખી તારીખ ૧૮ મી ડીસેમ્બર સને ૧૮૯૦. કોર્ટના કલાર્કની સહી.

(A true translation)

J. FLYNN, Chief Translator.

Bank of Bombay.

STATEMENT of the Affairs of the Bank of Bombay on the 22nd December 1860.

Liabilities.	Rupees.	Assets.	Rupees.
Proprietors' Capital	52,25,000	Government Securities	53,55,091
Circulation.....	1,23,91,021	Loans on Deposit of Government Securities.....	59,53,482
Deposits.....	87,11,228	Cash Credits on ditto	22,48,176
Rest	3,78,655	Bills Discounted.....	27,01,634
		Other Securities	2,01,350
		Cash Balance	1,02,46,171
Rupees..	2,67,05,904	Rupees..	2,67,05,904

By order of the Board of Directors,

JAMES BLAIR,

Secretary and Treasurer.

Bank of Bombay, 26th December 1860.

Notice.

The undersigned begs to notify to the Banks, Mercantile Firms, and others concerned, that, as Adhesive Stamps for Foreign Bills of Exchange have not yet arrived from England, he is prepared from this date to impress Stamps on Foreign Bills of Exchange, and on all Forms which, under Acts XXXVI. and XL. of 1860, require Stamps.

J. M. ERSKINE,
Superintendent of Stamps.

Bombay, General Stamp Office,
27th December 1860.

Notice.

All persons having Claims against the ESTATE of the late ASSISTANT SURGEON J. MACALISTER, 3rd Regiment Bombay N. I., are requested to forward duly attested statements of the same as soon as possible, post-paid, to Captain C. F. GRANT, H. M.'s 3rd Regt. N. I., President of Committee of Adjustment at Canton.

C. F. GRANT, Captain.

President of the Committee of Adjustment.
Canton, 27th November 1860.

Notice.

Letters to the undersigned, to be addressed so as to reach the undermentioned Stations at the dates specified:—

Dhoolia, to reach from 1st to 11th Jan. 1861.
Malligaum 12th to 21st ditto
Nassick 22nd to 28th ditto
Tanna 29th Jan. to 4th Feb.

GORE MUNBEE, Lieut. Colonel,
Superintending Engineer, C. C.

26th December 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 2-4-0 per copy. Terms—Cash.

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

Bombay, 22nd July 1859.

Notice.

Any one having Claims on, or being indebted to, the ESTATE of the late CAPTAIN CHARLES E. BOODLE, 5th Regiment Native Light Infantry, and Commandant 2nd Jacob's Rifles, are requested to forward the same,—by the 10th February 1861, after which date no claims will be entertained,—to

CECIL W. WIGNEY,

President Committee of Adjustment.

Jacobabad, 20th December 1860.

Notice.

All CLAIMS against, and all DEBTS due, to the ESTATE of the late Lieutenant ALEXANDER BELL, H. M.'s 3rd Regt. Bombay N. I., and 2nd in Command Kolapore Infantry Corps, are requested to be made to the undersigned, post paid, within one month from date of this notice.

C. G. WIEHE, M.D., Civil Surgeon,
President Committee of Adjustment.

Kolapore, 13th December 1860.

Notice.

Will shortly be vacated the situation of HEAD CLERK of the SHIKARPOOR ADALWUT. Combined salary Rs. 80, with usual Batta when travelling. None need apply who have not a thorough knowledge of English. Address (post-paid) to

L. D'A. DUNSTERVILLE, Captain,
Judicial Deputy Magistrate.

28th November 1860.

BANK OF MADRAS.

APPLICATIONS for the Office of SECRETARY and TREASURER to the BANK OF MADRAS will be received until the 1st February 1861. Salary 1,500 Rupees per mensem, without a residence. Applicants are requested to forward copies of their Testimonials (originals to be produced when required), and to state their age, length of residence in India, and full particulars as to past and present employment.

By order of the Board,

H. NELSON,
President.

Bank of Madras, 5th December 1860.

N.B.—Applications are to be addressed to "The PRESIDENT, BANK OF MADRAS."

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.

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. 0½d. per Rupee.
" " 4 " "	2s. 0½d. "
" " 3 " "	2s. 0½d. "
" " 2 " "	2s. 0½d. "
" " 1 " "	2s. 0½d. "
" " on demand	2s. " "
On Scotland on demand	2s. " "
On Ireland "	" " "
Circular Notes "	1s. 11½d. "
On Paris at 3 days' sight	" " "

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.....	1 per cent.
On delivering Securities out of safe custody..	1 per cent.
Hours of Business	10 to 4
Saturdays	10 to 1

Bombay, 26th December 1860.

CENTRAL BANK OF WESTERN INDIA.

SECOND CALL OF Rs. 50 PER SHARE.

NOTICE is hereby given that, in pursuance of a Resolution of the Board of Directors, passed at their Meeting this day, the Shareholders of the CENTRAL BANK OF WESTERN INDIA are required to pay a Call of Rupees FIFTY per share on or before the Fourteenth day of January 1861, at the said Bank; and if such call be not paid on or before the Fourteenth day of January 1861, interest at the rate of 10 per cent. per annum will be charged on all sums not paid on or before the aforesaid date, and the Shares will become liable to forfeiture.

By order of the Board of Directors,
J. GORDON, Secretary.

5 Forbes Street, 10th December 1860.

THE AGRA AND UNITED SERVICE BANK (LIMITED).

(Paid-up Capital One Million Sterling; Reserve Fund £ 100,000 Sterling.)

THE BOMBAY MANAGER OF THE AGRA AND UNITED SERVICE BANK (LIMITED) is authorised to draw on the undermentioned establishments:—

THE LONDON AND WESTMINSTER BANK.
THE ROYAL BANK OF SCOTLAND (AND BRANCHES).
THE NATIONAL BANK OF SCOTLAND (AND BRANCHES).
THE NATIONAL BANK (IRELAND) (AND BRANCHES).

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, Scotland Ireland, also Circular Notes negotiable in Egypt and the Continent of Europe, at the following current rates of Exchange:—

On London at 6 months' sight	2s.	0 3/4d.
" 4 months' sight	2s.	0 1/4d.
" 3 months' sight	2s.	0 1/2d.
" 2 months' sight	2s.	0 1/4d.
" 1 month's sight	1s.	11 1/2d.
On demand		
On Scotland do.	2s.	0 1/2d.
On Ireland do.	2s.	0 1/4d.
Circular Notes	1s.	11 1/2d.

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 in Calcutta, Agra, Madras, Lahore, Hongkong, and Shanghai.

INTEREST ALLOWED.

On Current Deposits re-payable on demand	2 p. 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 " "

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 deposits, and of modifying the terms thereof, on giving one month's notice.

COMMISSIONS.

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 1/4 per cent.

On returning Government Paper or other Securities out of safe custody, a charge will be made of 1/4 per cent.

On the purchase or sale of Government Securities and Bank or other Stock 1/4 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 encase them 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, 19th December 1860.

Manager.

NOW ON SALE.

Price 8 Annas.

NEW TARIFF OF 1st DECEMBER 1860.

Price 2 Rupees.

PENAL CODE,

ACT XLV. of 1860.

Price 8 Annas.

STAMP ACT, with Amendments.

No. XXXVI. of 1860.

Price 12 Annas each.

MARATHI & GUJARATI TRANSLATIONS OF THE STAMP ACT,
INCLUDING ACT XL. AND GLOSSARY.

On CARD, Price 1 Anna, or 8 Annas per Dozen,

Latest Official READY RECKONER for Income Tax,

Dated Calcutta, October 10th, 1860.

APPLY AT THE EDUCATION SOCIETY'S PRESS, BYCULLA.

COMMISSARIAT NOTICES.

No. 232.

STATEMENT of the Rates at which the undermentioned Articles were obtained by Contract or purchased during the Month of October 1860.

Articles.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Per	Total Cost.
<i>Victualling Supplies.</i>		<i>Rs. a. p.</i>	<i>Rs. a. p.</i>		<i>Rs. a. p.</i>
Beef, 1st sort	lbs. 29805 0	1 0 0	....	16 lbs.	1,862 13 0
Bread, do.	40328 0	1 0 0	....	13 "	3,102 2 5
Firewood.....	114561 0	1 0 0	....	280 "	409 2 3
Mutton, 1st sort	9840 0	1 0 0	....	11 "	894 8 8
Myda, wheaten	174 0	1 0 0	....	26 "	6 11 1
Potatoes, round, 1st sort	18919 8	1 0 0	....	8 "	2,364 15 0
Rice, 1st sort	9546 12	1 0 0	....	18 "	530 5 11
Salt, do.	2386 11	1 0 0	....	24 "	99 7 1
Sugar, do.	5966 11½	1 0 0	....	4 lbs. 10 oz.	1,290 1 6
Vegetables	19093 8	1 0 0	....	30 lbs.	636 7 1
<i>Supplies to Hospital and Medical Department.</i>					
Beef, 1st sort	lbs. 154 2	1 0 0	....	16 lbs.	9 10 1
Bread, do.	3863 0	1 0 0	....	13 "	297 2 5
Butter, do.	107 15	....	1 0 0	2 "	53 15 6
Brooms, bamboo, large	20 No.	....	0 4 0	Each.	5 0 0
Do. Goa	4 "	....	0 4 0	"	1 0 0
Do. date or common	6 "	....	0 0 2	"	0 1 0
Basket, bamboo, large	19 "	....	0 3 0	"	3 9 0
Ditto small	46 "	....	0 2 0	"	5 12 0
Buttons, thread	26 Dozen.	....	0 0 6	Dozen.	0 13 0
Book, blank, foolscap, 5 quires.	1 No.	....	3 8 0	Each.	3 8 0
Ditto 4 do.	1 "	....	3 0 0	"	3 0 0
Ditto 3 do.	1 "	....	2 8 0	"	2 8 0
Bed-gowns, lined with flannel.	10 "	....	5 0 0	"	50 0 0
Banians, flannel	80 "	....	2 10 0	"	210 0 0
Bed-gowns, lined, cotton	3 "	....	2 0 0	"	6 0 0
Basin, China	11 "	....	0 6 0	"	4 2 0
Blankets, country	1 "	....	1 6 0	"	1 6 0
Boxes, small, dealwood, 1 ft. 3 ins. in length, 4½ ins. breadth, and 2½ ins. depth..	3 "	....	0 4 0	"	0 12 0
Budlah, leather, large	1 "	....	3 8 0	"	3 8 0
Caps, cotton	2 "	....	0 2 0	"	0 4 0
Candlestick, brass	3 "	....	2 8 0	"	7 8 0
Canisters, tin, small	6 "	....	0 12 0	"	4 8 0
Chicks, bamboo, green	10 "	....	3 0 0	"	30 0 0
Cloth, calico, red	8 Yards.	....	0 4 0	Yard.	2 0 0
Do. green, fine	1 "	....	0 4 0	"	0 4 0
Do. dungaree, double	10 "	....	0 3 8	"	2 4 8
Do. do. blue	3 "	....	0 3 0	"	0 9 0
Do. sheeting	150½ "	....	0 4 0	"	37 10 0
Do. calico	8 "	....	0 4 0	"	2 0 0
Do. dungaree.....	8 "	....	0 2 0	"	1 0 0
Do. bandage	16 "	....	0 2 0	"	2 0 0
Do. gingham	19 "	....	0 3 0	"	3 9 0
Corkscrew	1 No.	....	1 0 0	Each.	1 0 0
Cups, China, small	12 "	....	0 4 0	"	3 0 0
Chickens	500 "	....	1 0 0	6 No.	83 5 4
Cotton, cleaned	15 lbs. 1 oz.	....	1 0 0	5½ lbs.	2 11 7
Candles, wax	10 lbs.	....	1 0 0	lb.	10 0 0
Charcoal	600 "	....	1 0 0	80 lbs.	7 8 0
Chunam, fine	1100 "	....	1 0 0	80 "	13 12 0
Chatties, earthen, large	44 No.	....	0 0 9	Each.	2 1 0
Do. small	24 "	....	0 0 6	"	0 12 0
Coondies, earthen, large.....	42 "	....	0 1 0	"	2 10 0
Cleaning the cesspools	4 times.	....	1 0 0	Time.	4 0 0
Cane basket, with cover, repaired	1 No.	....	5 0 0	Each.	5 0 0

Articles.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Per	Total Cost.
		<i>Rs. a. p.</i>	<i>Rs. a. p.</i>		<i>Rs. a. p.</i>
Drawers, flannel	25 No.	....	3 0 0	Each.	75 0 0
Drawer, cotton	52 "	....	0 11 0	"	35 12 0
Eggs	618 "	....	1 0 0	24 No.	25 12 0
Firewood	17438 lbs.	1 0 0	....	280 lbs.	62 4 3
Flour, wheaten	215 lbs. 3 oz.	1 0 0	....	36 "	5 15 8
Flannel	6 Yards.	....	1 0 0	Yard.	6 0 0
Forks, table	20 No.	....	0 4 0	Each.	5 0 0
Gindees, China	2 "	....	4 0 0	"	8 0 0
	lbs. oz. dwts.				
Ginger, green	3 8 5	....	0 2 0	lb.	0 7 0
Do. dry	1 1 14	....	0 8 0	"	0 8 11
Ghee	7 8 0	....	0 4 0	"	1 14 0
Globe lamp burner	4 No.	....	0 8 0	Each.	2 0 0
Ink, black	1 bottl.	....	0 2 0	Bottle.	0 2 0
Kettle, camp, copper	24 lbs. 5 oz.	....	1 0 0	lb.	24 5 0
Knives, table	20 No.	....	0 4 0	Each.	5 0 0
Limes	62 "	....	0 12 0	100 No.	0 7 5
Looie, cloth	19 yds.	....	0 8 0	Yard.	9 8 0
Leeches	1728 No.	....	5 0 0	100 No.	86 6 5
Linseed, country	114 lbs.	....	1 0 0	26 lbs.	4 6 1
Lantern, hand, small, with tin burner	1 No.	....	0 8 0	Each.	0 8 0
Mutton, 2nd sort	10 lbs.	1 0 0	....	11 lbs.	0 14 6
Mutton, 1st sort	1257 lbs. 8 oz.	1 0 0	....	11 "	114 4 11
Milk	3455 " 4 "	....	1 0 0	32 "	107 15 7
Mustard seed, country	28 lbs.	....	0 1 0	lb.	1 12 0
Do. Europe	2 "	....	0 10 8	"	1 5 4
	lbs. oz. dwt.				
Nutmeg	5 6 6½	....	1 8 0	"	8 1 6
Nails, iron	0 14 0	....	0 3 0	"	0 2 7
Oven, iron	1 No.	....	5 0 0	Each.	5 0 0
Oil, sweet	44 lbs.	....	1 0 0	8½ lbs.	5 2 8
Do. cocoanut	546 lbs. 6 oz.	....	1 0 0	3½ "	145 11 1
Oatmeal	49 lbs.	....	5 0 0	7 "	35 0 0
Pot, cooking, copper, No. 1 ..	7 lbs. 2 oz.	....	1 0 0	lb.	7 2 0
Paper, foolscap	24 quires.	....	0 8 0	Quire.	12 0 0
Do. Portuguese	35½ "	....	0 3 0	"	6 10 6
Do. country	4½ "	....	0 4 0	"	1 1 4
Do. royal	½ "	....	1 8 0	"	0 6 0
Plantain leaves	197 No.	....	0 0 3	Each.	3 1 3
	lbs. oz. dwt.				
Pepper, black	8 12 6	....	0 4 0	lb.	2 3 0
Potatoes, round	1171 lbs. 8 oz.	1 0 0	....	8 lbs.	146 7 0
Pencils, blacklead	4 No.	....	0 0 6	Each.	0 2 0
Pillow cases	32 "	....	0 4 0	"	8 0 0
Plates, tin	20 "	....	0 4 0	"	5 0 0
Pots, quarts, tin	20 "	....	0 3 6	"	4 6 0
Padlocks, with keys	5 "	....	0 14 0	"	4 6 0
Plates, China	8 "	....	0 6 0	"	3 0 0
Do. soup	8 "	....	0 6 0	"	3 0 0
Penknife, double-blade	1 "	....	1 8 0	"	1 8 0
Quills, lined with looie	46 "	....	2 6 0	"	109 4 0
Do. Do. flannel	3 "	....	5 0 0	"	15 0 0
Quills	79 "	....	2 0 0	100 No.	1 9 3
Rice	393½ lbs.	1 0 0	....	18 lbs.	21 13 6
Rope, cotton	16 "	....	0 6 0	lb.	6 0 0
Rubber, Indian	½ oz.	....	0 4 0	oz.	0 2 0
Ranjun, earthen, large	3 No.	....	0 12 0	Each.	2 4 0
Ruler, blackwood, large	1 "	....	2 8 0	"	2 8 0
Shirts, cotton	54 "	....	0 14 0	"	47 4 0
Sheets Do.	24 "	....	1 1 0	"	25 8 0
Slipper, leather	60 pairs.	....	0 8 0	Pair.	30 0 0
Socks, worsted	56 No.	....	0 9 4	Each.	32 10 8
Spittoons, tin	8 "	....	0 6 0	"	3 0 0
Spoons, iron	2 "	....	0 0 8	"	0 1 4
Socks, looie	30 "	....	0 8 0	"	0 15 0
Seal, engraved	1 "	....	2 8 0	"	2 8 0
Stout, in pints	6 dozen.	....	5 0 0	Dozen.	30 0 0
Salt	145 lbs.	1 0 0	....	24 lbs.	6 0 7

Articles.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Per	Total Cost.
		<i>Rs. a. p.</i>	<i>Rs. a. p.</i>		<i>Rs. a. p.</i>
Sheep's trotters	372 No.	....	0 1 6	Dozen.	2 14 6
Spices	8 oz.	....	0 1 0	oz.	0 8 0
Sugar	9 lbs. 1½ oz.	1 0 0	0 1 0	4 lbs. 10 oz.	1 15 5
Soap, country	15½ lbs.	....	0 2 0	lb.	1 15 0
Do. Europe	1 "	....	1 0 0	"	1 0 0
Do. Do.	1 cake.	....	0 2 0	Each.	0 2 0
Straw	4700 lbs.	....	10 0 0	1000 lbs.	47 0 0
Suet, mutton	1 lb.	....	0 2 8	lb.	0 2 8
Tape, cotton, for cots	407 "	....	0 7 0	"	178 1 0
Tape, narrow, ½ inch wide	180 yds.	....	1 12 0	100 yds.	3 2 5
Do. ½ Do.	50 "	....	1 12 0	"	0 14 0
Thread, cotton, Europe	1 lb.	....	2 0 0	lb.	2 0 0
Do. country	¼ "	....	0 10 0	"	0 2 6
Do. Goa	1 "	....	1 0 0	"	1 0 0
Twine, Bengal	4 lbs.	....	0 5 0	"	1 4 0
Tinning copper cooking pots..	39 No.	....	0 1 0	Each.	2 7 0
Ditto ditto covers	39 "	....	0 1 0	"	2 7 0
Ditto kettles, camp....	7 "	....	0 2 0	"	0 14 0
Ditto ditto covers ..	1 "	....	0 1 6	"	0 1 6
Ditto saucepan	1 "	....	0 1 0	"	0 1 0
Ditto fryingpan	4 "	....	0 1 0	"	0 4 0
Ditto ghindies	14 "	....	0 1 0	"	0 14 0
Ditto spoons	136 "	....	0 0 1	"	0 11 4
Tailor	31 Days.	....	0 5 0	Day.	9 11 0
Towels, Europe	6 No.	....	4 0 0	Dozen.	2 0 0
Ditto hand, dungaree	22 "	....	0 6 0	Each.	8 4 0
Tumbler	13 "	....	0 4 0	"	3 4 0
Towels, round	3 "	....	0 10 0	"	1 14 0
Vinegar, country	10 lbs.	....	0 2 8	lb.	1 10 8
Ditto	1 botl.	....	0 4 0	Bottle.	0 4 0
Ditto Europe	4 lbs.	....	0 8 0	lb.	2 0 0
Ditto ditto	2 botls.	....	0 12 0	Bottle.	1 8 0
Vegetables	140 lbs. 6 oz.	1 0 0	....	30 lbs.	4 10 9
Wax, bees', yellow	17 " 8 "	....	0 8 0	lb.	8 12 0
<i>Supplies to Ordnance Department, &c.</i>					
Bamboos, 3rd class	20 No.	....	0 2 0	Each.	2 8 0
Bellows, smith's, complete....	5 "	....	6 0 0	"	30 0 0
Buttons, metal	1500 "	....	0 1 6	Dozen.	11 11 6
Charcoal	13963 lbs.	....	1 0 0	80 lbs.	174 8 7
Cloth, dungaree, single, red ..	500 yds.	....	0 4 6	Yard.	140 10 0
Do. sootara	100 "	....	0 5 0	"	31 4 0
Dammer	448 lbs.	....	0 6 0	lb.	168 0 0
Flour or myda	10 "	1 0 0	....	26 lbs.	0 6 2
Felt, country, 8 × 4, or namda	3 No.	....	1 8 0	Each.	4 8 0
Gunnypaut	9707 yds.	....	0 2 3	Yard.	1365 0 9
Gum, copal	2 lbs.	....	0 13 0	lb.	1 10 0
Ghee	20 "	....	0 4 0	"	5 0 0
Iron, hoop	486 "	....	10 0 0	80 lbs.	60 12 0
Do. rod, round	99 "	....	15 0 0	"	18 9 0
Line, mar.	3500 yds.	....	0 0 4	Yard.	72 14 8
Do. hand	600 "	....	0 0 8	"	25 0 0
Lashing, country	950 lbs.	....	0 1 9	lb.	103 14 6
Match, cotton	100 "	....	1 0 0	2½ lbs.	44 7 1
Mallet, terts, wooden	150 No.	....	0 6 0	Each.	56 4 0
Mussack, leather, water	1 "	....	2 0 0	"	2 0 0
Nails, iron, broad	160 lbs.	....	0 8 0	lb.	80 0 0
Oil, linseed, raw	261 "	....	1 0 0	6 lbs.	43 8 0
Paint, mixed, yellow	99 "	....	1 0 0	lb.	99 0 0
Pegs, tent, wooden, small	5000 No.	....	3 8 0	100 No.	175 0 0
Paint, dry, lampblack	15 lbs.	....	8 0 0	lb.	120 0 0
Do. mixed, white	442 "	....	0 4 3	"	117 6 6
Pads for camel kajawas	70 No	....	5 0 0	Each.	350 0 0
Thread, cotton, country	24 lbs.	....	0 10 0	lb.	15 0 0
Twine, Bengal	200 "	....	0 5 0	"	62 8 0
Thread, hempen, Europe, coarse	10 "	....	1 12 0	"	17 8 0

Articles.	Number or Quantity.	Rate by Contract.	Rate by Purchase.	Per	Total Cost.
		Rs. a. p.	Rs. a. p.		Rs. a. p.
Timber, babool	162 c. ft. $\frac{3}{4}$ in.	.....	3 0 0	cub. ft.	486 12 0
Ditto teak, northern	59 " $\frac{1}{2}$ in.	.....	1 12 0	"	104 4 11
Whiting	350 lbs.	.....	0 6 0	lb.	131 4 0
<i>Supplies to Barracks, Churches, and other Miscellaneous Departments.</i>					
Bags, gunny, Bengal, single, large.....	355 No.	.....	6 0 0	20 No.	106 8 0
Ditto cotton, made of double dungaree, 3 x 2 ft.....	284 "	.....	0 12 0	Each.	213 0 0
Books, binding	9 "	.....	1 4 0	"	11 4 0
Cloth, dungaree	14 yds.	.....	0 2 0	Yard.	1 12 0
Corks, bottle	50 doz.	.....	0 5 0	Dozen.	15 10 0
Candles, wax	$\frac{1}{2}$ lb.	.....	1 0 0	lb.	0 8 0
Moats, leather, with iron rings, two ropes each, with yokes, complete	2 No.	.....	30 8 0	Each.	61 0 0
Needles, iron, large.....	10 "	.....	0 1 0	"	0 10 0
Nails, iron	5 lbs.	.....	0 3 0	lb.	0 15 0
Oil, olive.....	1 pint.	.....	1 0 0	pint.	1 0 0
Ditto neat's foot, Europe ..	4 "	.....	1 2 0	"	4 8 0
Potatoes, round	300 lbs.	1 0 0	.....	8 lbs.	375 0 0
Rice	480 "	1 0 0	.....	18 lbs.	26 10 8
Rivets, iron.....	30 "	.....	0 11 0	lb.	20 10 0
Sealing-wax	24 "	.....	2 0 0	"	4 8 0
Sugar.....	495 "	1 0 0	.....	4 lbs. 10 oz.	107 0 5
Salt	100 "	1 0 0	.....	24 lbs.	4 2 8
Twine, Bengal	10 "	.....	0 5 0	lb.	3 2 0
Vinegar, country.....	4 bottles.	.....	0 4 0	Bottle.	1 0 0
<i>Supplies for Horses and Cattle.</i>					
Bran	13810 lbs.	1 0 0	.....	80 lbs.	172 10 0
Buchnag	1 "	.....	1 0 0	lb.	1 0 0
Bhelaiah	1 "	.....	0 1 0	"	0 1 0
Cootkee	8 "	.....	0 6 0	"	3 0 0
Choak	4 "	.....	0 7 0	"	1 12 0
Cochlah	6 "	.....	0 3 6	"	1 5 0
Elewah	2 "	.....	0 8 0	"	1 0 0
Firewood	11222 "	1 0 0	.....	280 lbs.	40 1 3
Flour, wheaten	11222 "	1 0 0	.....	36 "	311 11 6
Gunnypaut	6 pieces.	.....	0 9 0	Piece.	3 6 0
Goor	8 lbs.	.....	0 1 6	lb.	0 12 0
Gram	326259 "	1 0 0	.....	48 lbs.	6797 1 0
Grass, green	8640 "	.....	1 0 0	310 "	27 13 11
Ghee	14 "	.....	0 4 0	lb.	3 8 0
Huldee	10 "	.....	0 2 0	"	1 4 0
Indurjour	8 "	.....	0 2 0	"	1 0 0
Nails, iron, for mules' shoes ..	2000 No.	.....	3 8 0	100 No.	7 0 0
Oil, sweet	84 lbs.	.....	1 0 0	84 lbs.	1 0 0
Summunderpul	2 "	.....	0 8 0	lb.	1 0 0
Salt	7624 "	1 0 0	.....	24 lbs.	31 12 6
Suttoo	465 "	1 0 0	.....	25 "	18 9 7
Shoes, iron, for mules.....	80 "	.....	16 0 0	80 "	16 0 0
Skins, leather	24 No.	.....	2 12 0	Each.	6 14 0
Sooparee	5 lbs.	.....	0 2 0	lb.	0 10 0
Twine, Bengal	6 "	.....	0 5 0	"	1 14 0
Twine, Europe.....	3 "	.....	0 12 0	"	2 4 0
Uckulcarrah	1 "	.....	1 12 0	"	1 12 0
Wax, bees', yellow	1 "	.....	0 8 0	"	0 8 0

W. GRAY, Captain,
Acting Assistant Commissary General, M. D. A.

TENDERS FOR HAY, 1st Sort.

Sealed Tenders will be received at this Office at 1 o'clock p. m. precisely, on Saturday next, the 29th instant, for the Supply of Seventy-nine thousand pounds of Hay, 1st sort, to be delivered, free of charges, at the Byculla and Mazagon Presses, as may be directed.

Tenders must specify, in words and figures, the rate at which the Hay will be supplied per hundred pounds.

No Tenders will be received unless accompanied by a Cash Deposit of Ten 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, 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.

Further particulars may be learnt on application at this office from 10 A. M. till 5 P. M. daily.

No reason will be assigned for the rejection of any Tender.

*Bombay, Deputy Commissary General's
Office, 26th December 1860.*

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

Notice

Is hereby given, that persons desirous of entering into a Contract for supplying the undermentioned Articles in such quantity or quantities as may be required by the Commissariat Department, Neemuch, for the use of European Troops, &c. at this station, or those detached on Field Service, for the period of twelve months, commencing from 1st February 1861, may, on application to this Office, from 10 A. M. to 5 P. M. (Sundays excepted), obtain such information relating thereto as they may require :—

As per Schedule.

Beef, 1st sort.

Mutton, 1st sort.

2. Verbal offers for the Contract will be received at this Office and at the Commissariat Office at Mhow on 15th proximo at 12 o'clock (noon) precisely, when intending parties will be required to bid at so many pounds per Company's Rupee, on the understanding that the supplies are to be first sort, of unexceptionable quality, and are to be delivered direct at the Lines of the indenting Corps and Departments at Neemuch, and for the Troops marching or on Field Service not below seven in number, free of all charges beyond the stipulated price, in such quantity or quantities as may, from time to time, be demanded, and that the same articles will be liable to examination and rejection by the Executive Commissariat Officer or by the Indenting or Receiving Officers, or by a Committee of Officers, 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. No person will be allowed to bid for the Contract unless he previously produces his Security, and deposits in this Office, in cash, the sum of Rupees One thousand and Five hundred (1,500), which sum will be forfeited in the event of withdrawal of his Tender before the Commissary General, or other authorised person in that behalf, should 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 the part of the Contractor to execute the necessary Deed of Contract whenever 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 of Company's Rupees Three thousand (3,000), which, together with the amount previously deposited, will be held as a guarantee for the due execution of his Contract.

4. 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 quantity 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) to Two hundred (200), at the option of the Executive Commissariat Officer, will be levied as liquidated damages for each and every such breach of Contract, whether the rejected quantity be replaced by the Contractor or by this Department; and 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 of Rupees One thousand Five hundred (1,500), mentioned in the third paragraph, will be forfeited to Government.

5. It is also to be understood, that any negligence, evasion, or refusal on the part of the Contractor to make supplies or obey orders, or any attempt on his part, or on that of his Agents, to pass off an article of an inferior quality in lieu of that 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 Twenty-five Rupees at the option of the Executive Commissariat Officer, from whose order an appeal may be made to the Commis-

sary 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.

6. It is also 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.

7. Bills for the quantities 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 shall clearly appear to the satisfaction of the Commissary General that the delay was unavoidable.

8. The amount of retrenchments made by the Auditor of Commissariat Accounts from Contractors' Bills will be recovered from the first Bills preferred for payment; but in the event of retrenchments or any portion thereof being remitted, the amount remitted will be refunded.

9. Any party who, after offering for the Contract, 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 individuals of unexceptionable character and sufficient means guaranteeing the due execution and performance of the Contract, on his offer being accepted.

10. Intending parties may, on application, see a statement of the annual consumption during the previous years; but they must distinctly understand that supplies will have to be furnished to whatever extent they may be required without any reference to the quantity consumed or required in previous years.

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

ROBERT WILLIAMS, Captain,
Sub-Assistant Commissary General.

Commissariat Office, Rajpootana Field Force, Neemuch, 13th December 1860.

No. 212.

CONTRACT FOR THE SUPPLY OF GRAIN.

Persons desirous of entering into a Contract for the supply of such quantity of Grain (Grain and Mutt), cleaned, 1st sort, as may be required, by the Commissariat Department at Ahmedabad for the term of one year, from the 1st March 1861, may, on application at this Office, from 11 A. M. till 5 P. M. daily (Sundays excepted), obtain Copies of the Schedules, or Lists 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 (1250) One thousand two hundred and fifty, 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 (5000) Five thousand, 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 31st December 1860, at 12 o'clock precisely, when bidders will be required to bid a certain quantity per Rupee 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 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; 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 (30) Thirty per cent. upon the amount of expenses incurred, or a fine of any amount up to 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.

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 re-sold, 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.

F. P. MIGNON, Lieutenant,
Acting Assistant Commissary General N. D. A.

Commissariat Office, N. D. A., Ahmedabad,
26th November 1860.

No. 217.

TENDERS INVITED FOR THE SUPPLY OF MISCELLANEOUS ARTICLES.

Notice is hereby given, that persons desirous of entering into Contracts for supplying the articles embraced in the following Schedules, as may be required by the Commissariat Department at Dharwar, from 1st January to 31st December 1861, may, on application at the Dharwar Commissariat Office, from 11 A. M. till 5 P. M. daily (Sundays excepted), obtain copies of the Schedules or Lists of Prices, and such information as may be required:—

No. 1. For Miscellaneous, &c.

No. 2. „ Mutton, &c.

2. Verbal offers for the Contracts will be received at the Commissariat Office at Dharwar, on Monday, the 31st December 1860, and sealed Tenders will be received in the Belgaum Commissariat Office on the same day and hour, 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 delivered at the Commissariat Stores at Dharwar, and afterwards to the indenting Department, 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 Agent at Dharwar, or by the indent-

ing 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. 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 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.....	Company's Rs. 57.....	Rs. 228
„ No. 2.....	„ „ 8.....	„ 32

4. 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 that 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 at the option of the Executive Commissariat Agent 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 deposit, mentioned in paragraph 3 of this Notice, will be forfeited to Government.

5. It is also to be understood that any negligence, evasion, or refusal on the part of the 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 Commissariat Officer at Belgaum, from whose order an appeal may be made to the Commissary General, whose decision is to be final; but in cases when it may deemed fit to exact any of the penalties provided for in the preceding clause, no further penalty shall be leviable under this clause.

6. Any party whose offer is accepted will be required to produce his Sureties, for the approval of the Civil or Cantonment 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 assigned for rejecting any security offered.

7. 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.

8. The amount of retrenchments made by the auditing Authorities on Contractors bills will be recovered from the first bill preferred for payment; but in the event of such retrenchments, or any portion thereof, being remitted, the amount remitted will be refunded.

9. Any party who, after offering a Contract, fails to furnish the necessary Security as provided for in Clause 6 of this Notice, will be interdicted from bidding on future occasions, unless he produces a document from some persons or persons of unexceptionable character and sufficient means, guaranteeing the due execution and performance of the Contract on his offer being accepted.

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

11. Persons intending to tender may, on application, see a statement of the actual annual consumption during each of the last years; 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.

12. No tenders will be received for the Contract in question after the hour and day of sale appointed.

*Commissariat Office, Belgaum,
22nd October 1860.*

M. W. WILLOUGHBY, Lieutenant,
Acting Depy. Asst. Commy. General, S. M. C.

No. 26.

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.

Bombay, 6th September 1860.

A. L. TAYLOR,
Acting Director Transport Train.

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.	Sawuldah, near Seerpoor	30 miles.
Nassick	28 „	Scindwah	38 „
Pimpulgaum	18 „	Khull	49 „
Chandore	20 „	Mhow	44 „
Malligaum	24 „	Indore	14 „
Dhoolia	35 „		

Travellers' Bungalow and Messman, at all the above Stations.

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.

POST OFFICE NOTIFICATIONS.

Overland Mail.—The Overland Mail, per P. and O. Company's Steamer "NORTHAM," will be closed on THURSDAY, the 27th 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 Murseilles.</i>		<i>Viâ Southampton.</i>	
Weight under $\frac{1}{4}$ ounce.....	Rs.	0	6	0	
" $\frac{1}{2}$ "	"	0	8	0	Rs. 0 4 0
" $\frac{3}{4}$ "	"	0	14	0	"
" 1 "	"	1	0	0	" 0 8 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 "MADRAS," will be closed on SUNDAY, the 30th December, 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 31st December.

Letters, &c. for AUSTRALIA will be despatched by this opportunity.

Scinde Mails.—Mails for KURRACHEE and SCINDE, per Steamer "SCINDIAN," will be closed on THURSDAY, the 27th instant, at 8 o'clock A. M.

Dates of Departure of Mails for Suez and China.—MEMORANDUM of the Dates of Despatch of the OVERLAND and CHINA Mails from Bombay, during the year 1861 :—

FROM BOMBAY TO SUEZ AND ENGLAND.

12th January.	12th July.
27th January.	27th July.
12th February.	12th August.
27th February.	27th August.
12th March.	12th September.
27th March.	27th September.
12th April.	12th October.
27th April.	27th October.
12th May.	12th November.
27th May.	27th November.
12th June.	12th December.
27th June.	27th December.

FROM BOMBAY TO GALLE AND CHINA.

16th January.	16th July.
31st January.	31st July.
16th February.	16th August.
1st March.	31st August.
16th March.	16th September.
1st April.	1st October.
16th April.	16th October.
1st May.	31st October.
16th May.	16th November.
31st May.	1st December.
16th June.	16th December.
1st July.	31st December.

The attention of the public is particularly requested to the above dates.

Bombay General Post Office, 1st December 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 days mentioned in this List :—

NAMES OF VESSELS.	AGENTS' NAMES.	DATE OF INTENDED DEPARTURE.	TO WHAT PORT.	WHERE TOUCHING.
Northam	P. & O. Steam Navigation Company ..	27th December	Suez	Aden.
Madras	Ditto ditto	31st ditto	Hongkong	Galle.
Scindian	Bombay Steam Navigation Company ..	27th ditto	Kurrachee.	
Bombay	Ditto ditto	29th ditto	Malabar Coast.	
Victoria	Superintendent Indian Navy	28th ditto	Kurrachee.	

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.
Carnac	20th December	Surat.
Lowjee Family	22nd ditto	Surat.
Cyclops	22nd ditto	Cape of Good Hope.
Manchester	24th ditto	Surat.

Bombay, General Post Office, 26th December 1860.

T. GARRETT,
Post Master.

Opening of Post Office at Mhyjee.—Notice is hereby given, that a Post Office will be opened at Mhyjee, in Khandeish Division, during the continuance of the Fair, from 15th January to 15th March 1861.

All Letters, Papers, &c. for Mhyjee should be enclosed in Packets for Dhoolia.

Bombay, Post Master General's Camp, 22nd December 1860.

Notice

Is hereby given, that a REWARD of Rupees 500 will be given to any person who will give information leading to the Apprehension and Conviction of the Leaders in the Gang of Robbers by whom numerous Robberies of Bhangy Parcels have been committed on the different Post Lines in the Nagpore Postal Division.

Bombay, Post Master General's Camp, 26th December 1860.

E. IMPEY,
Post Master General.

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.

Newspapers addressed to Sardinia, Tuscany, Parma, Modena, and the Romagna, cannot be prepaid in India to their destination. The India Inland rate of Postage of one Anna for each Paper, not weighing more than six tolas, must be therefore prepaid on all Newspapers not posted in Calcutta, Madras, or Bombay.

Newspapers and printed Papers addressed to the States in Italy, not mentioned in the preceding paragraph, will be liable to the following rates of postage:—

	Rs.	a.	p.
If weighing less than two ounces.	0	1	4
More than two ounces, but less than 4 ounces.	0	2	0
More than four ounces, but less than 6 ounces.	0	3	4
More than six ounces, but less than 8 ounces.	0	4	0
More than eight ounces, but less than 10 ounces.	0	5	4

E. IMPEY,
Post Master General.

Bombay, Post Master General's Office, 30th October 1860.

Franking Privilege.—Post Office Officials are informed that the following addition has been made to List No. 1 of the Franking Rules:—

List No. 1.

The Superintendent of Forests in the Saugor and Nerbudda Territories.

Bombay, Post Master General's Camp, 5th December 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 Kurriujah. 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.

Notice

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.

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.
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
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	

Simla, 3rd August 1860.

H. B. RIDDELL,
Director General of the Post Office of India.

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."

Letters by Express.—As it is not unfrequently impossible to forward the Express Packets received from England immediately after the arrival of the Mail Steamer at Bombay, the Director General of the Post Office desires to intimate to the Public that he has authorised the Post Master of Bombay to despatch by the Express letters received by the Steamer addressed to persons who may have stated in writing their wish to have their letters so forwarded, and who have engaged to pay the Express Postage of One Rupee for every quarter of an ounce.

If, therefore, any persons desire that their Overland letters should, whenever it is practicable, be forwarded from Bombay by Express, they are requested to address the Post Master of Bombay to that effect, and state that they will pay the Express Postage.

It will be understood that letters not received from England in the Express Bag can only be forwarded by Express from Bombay when the English Express is unavoidably detained, and when its weight will admit of additional letters being despatched.

H. B. RIDDELL,
Director General of the Post Office of India.



SUPPLEMENT
TO THE
BOMBAY GOVERNMENT GAZETTE
CONTAINING
Acts and Bills of the Legislative Council of India.

Published by Authority.

THURSDAY, 27TH DECEMBER 1860.

Separate Paging is given to these Supplements, in continuation from one to the other, that the Acts and Bills may be collected into a separate Compilation.

Legislative Council of India.

8th December 1860.

The following Bill was read a second time in the Legislative Council of India on the 8th December 1860, and was referred to a Select Committee, who are to report thereon after the 12th of February next:—

A Bill for the Levy of Port-dues in the Port of Amherst.

WHEREAS it is necessary to fix the amount of the Port-dues to be hereafter levied and taken in the Port of Amherst in accordance with the provisions of Act XXII. of 1855; It is enacted as follows:—

I. A Port-due, at a rate not exceeding the rate of two annas per every ton of burden, shall be chargeable in respect of every sea-going vessel of the burden of ten tons and upwards, which shall enter the said Port.

II. When any vessel enters the said Port, being driven in by stress of weather, or in consequence of having sustained any damage, or for any other reason, but does not discharge or take in any cargo or passengers therein (with the exception of such unshipment and reshipment as may be necessary for the purpose of repair), the Port-due chargeable in respect of such vessel

shall be at a rate equal to one half the rate chargeable in respect of other vessels.

III. Provided that, when any vessel having left the said Port is compelled to re-enter it by stress of weather or in consequence of having sustained any damage, no Port-due shall be chargeable in respect of such vessel.

IV. No vessel shall be required to pay the Port-due chargeable under this Act oftener than once in sixty days.

V. This Act shall commence and have effect from and after the Commencement of Act. and the local Government shall, on or before that date, pursuant to Section XLII. of Act XXII. of 1855, declare,

Rates of Port-dues to be published by Notification to be published in the Calcutta Gazette, the rates at which Port-dues shall be levied in the said Port subject to the provisions of and within the limits prescribed by this Act; and from and after the said date no Port-due shall be levied at the said Port except under the authority of Act XXII. of 1855, and of this Act.

No Port-due to be levied except under Act. VI. This Act shall be read with and taken as a part of Act XXII. of 1855.

Act to be read as part of Act XXII. of 1855.

M. WYLIE,
Clerk of the Council.



SECOND SUPPLEMENT

TO THE

BOMBAY GOVERNMENT GAZETTE

Published by Authority.

THURSDAY, 27TH DECEMBER 1860.

NOTIFICATION.

POLITICAL DEPARTMENT.

His Excellency the Governor in Council is pleased to republish, for general information, the following Notification from the *Gazette* issued from the Governor General's Camp, dated Benares, the 10th December 1860 :—

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

Bombay Castle, 26th December 1860.

H. L. ANDERSON,
Chief Secretary.

FOREIGN DEPARTMENT.

Camp Benares, the 10th December 1860.

The following despatches upon the subject of Adoptions, as affecting succession in the Native States and Principalities of India, are published by order of His Excellency the Governor General.

(Signed) A. R. YOUNG,

Officiating Secretary to the Government of India, with the Governor General

No. 43 A.

Simla, 30th April 1860.

To the Right Honorable Sir CHARLES WOOD, Bart., M.P.,

Her Majesty's Secretary of State for India.

SIR,—In accordance with the intention expressed in my despatch No. 16, of the 6th of December last, I desire to bring to the notice of Her Majesty's Government the general subject of adoption, as affecting the succession to the Native States and Principalities of India.

2. I have, in the course of my recent march through Upper India, been forcibly struck by the want of some clear and well-understood rule of practice in our dealings with the Princes and Chiefs upon this subject.

It is not that the measures taken, under the orders of the late Court of Directors, in dealing with doubtful or lapsed successions, have not in many instances been liberal, and even generous; and certainly there is not, at the present moment, any disposition on the part of Native States to doubt the general good will towards them of the paramount power. But there appears to be a haze of doubt and mistrust in the mind of each Chief as to the policy which the Government will apply to his own State in the event of his leaving no natural heir to his throne, and each seems to feel, not without reason, that in such case the ultimate fate of his country is uncertain.

3. It is to this alone that I can attribute the extraordinary satisfaction with which my assurance to Sindiah,—that the Government would see with pleasure his adoption of a successor if lineal heirs should fail him, and that it was the desire of the paramount power that his House should be perpetuated and flourish,—was accepted by those attached to his Court;—to the extent that, at Gwalior, the news was received with rejoicing very like that which would have marked the birth of an heir. For there is not a State in India which has had stronger or more practical proofs of the wish of the British Government, that its integrity should be maintained, than Gwalior; from the time when, in 1826 and 1827, the then Maharajah was in his last illness per-everingly pressed by Lord Amherst to adopt an heir, and was assured that nothing could be further from the wish and intention of the Government than to exercise then or thereafter any intervention in the internal administration of his country, or to pretend to control the succession to his State, down to 1843 when the present Maharajah, then a child, was placed upon his throne, and confirmed in the possession of it, by Lord Ellenborough in person.

4. To the same cause I ascribe the manifest pleasure of the Maharajah of Rewah when a like assurance was given to him. He said to me that his family had been in Rewah for eleven hundred years, and that my words had dispelled an ill wind that had long been blowing upon him. A son had lately been born to him; but if any Prince might reasonably expect his adoption of a successor to be respected without a special promise to that effect, it would be one who is bound to us by treaty, and who can show an unusually long and uninterrupted descent from an ancient Rajpoot stock, which for centuries has steadily held its own against all intrusion, whether by Mahomedans, Marathas, or Pindaries, as is the case with the Maharajah of Rewah.

5. I could adduce other instances, such as those of the Maharajah of Cashmere, the Maharajah of Putteala, and the Chiefs of the Cis-Sutledge country, in which the value attached to the announcement, and the eagerness to have it solemnly recorded, were strongly marked.

6. I believe that the chief cause of this feeling is the vagueness that has prevailed in our policy respecting adoptions. That policy has not only been incoherent, but, even when an adoption has been admitted, there has often been long discussion in India and references to the Home Government, before a final decision has been taken, thereby giving rise to doubts of our real desire to admit it.

7. But it is not only through what has passed between the Government of India and Native Courts that our hesitation and uncertainty have been made manifest to the latter. Within the last ten or twelve years, the discussion between the Government of India and the Home Government, and the keen conflict of opinions between individuals of experience and of the highest authority in India and in England, upon this question of adoption, have been laid bare to all who have chosen to examine them. Since 1849, the official correspondence on not less than sixteen or seventeen cases of doubtful succession and of adoption have been printed by orders of Parliament. In these papers, there is every variety of opinion as to the claims of Native States on the one hand, and as to the duty, rights, and policy of the British Government on the other.

And it must not be supposed that, because these documents are published in Blue Books and in English, they are beyond the knowledge of Native Courts. They are, on the contrary, sought for and studied by those whose dearest prospects they so closely affect. It is not many months since I was informed by the Governor General's Agent in Central India, that a Native Court had received from England the Parliamentary papers on Dhar before they had reached my own hands.

8. A brief examination of the papers named in the margin will show how irreconcilably at variance Papers relative to the Rajah of Sattara, printed by order of the House of Commons, March 1st, 1849. with each other
Papers respecting the succession by adoption of Sovereign Princes in India, printed by order of the House of Commons, February 15th, 1850. are the views
Papers on the annexation of Jhansi, printed by order of the House of Commons, July 17th, 1855. which the highest
Papers on the annexation of Kerowlee, printed by order of the House of Commons, August 3rd, 1855. authorities have
which lies at the very root of the future existence of Native States. taken of a subject

9. There is disagreement even on the first fundamental point of all,—our own duty.

In one place it is urged that we are bound not to neglect rightful opportunities of acquiring territory or revenue by refusing to permit adoption in independent States where there has been a total failure of all heirs; and that we should take these opportunities of consolidating our territories and of getting rid of petty intervening principalities.
See Minutes of Lord Dalhousie on Sattara, August 30th, 1848, paragraphs 25—30, and on Kerowlee, August 30th, 1852, paragraph 7.
See Minutes of Mr. Lewis on Kerowlee, September 26th, 1852.
See Minutes of Mr. Willoughby on Sattara, May 14th, 1848.

In another place, and by other authority, it is contended that the absorption of small independent principalities, which happen to be surrounded by our own territories will not always augment our power, but will be a source of weakness to ourselves without being a benefit to the people.
See Minute of Sir J. Littler on Sattara, Sept. 5th, 1848.
See Dissent of Mr. Shepherd on Sattara, Jan. 6th, 1849.
See Dissent of Mr. Tucker on Sattara, Jan. 3rd, 1849.

10. Neither is there agreement on the subject of our own rights. On this head there arise, as might be expected, many complications from differences of origin, of race, and of tradition amongst the various Native States. Some are designated "independent," as having maintained their existence under successive paramount dynasties, and having suffered comparatively little interference in their internal affairs from any. Such are the Rajpootana States, some of the Bundelcund States, and others. Some are called "dependent," as having been created or re-established by the Moguls, or the Peshwa, or ourselves, and as having been invested in some instances with authority short of Sovereign authority. Such were Sattara, Jhansi, Jaloun. Then there are disputed points arising out of race and usages:—whether in a Rajpoot State the widow of a Rajah may adopt a son without having received her husband's permission? To what extent in a Rajpoot State the voice of the principal Officers of the State

is necessary to the recognition of the succession? Whether in a Bundela State the Chief may adopt a stranger to the exclusion of collaterals? Whether in Hindoo States generally, the senior widow of a Chief is allowed to adopt unreservedly, or is limited to a choice within certain degrees of affinity? These are points of nicety which probably it would be impossible to rule absolutely, and with satisfaction to all. But putting aside for the present all small complications, there remain broad and important questions of right on our part, upon which the very highest of our Officers are at issue.

See Minute of Lord Dalhousie on Sattara, paragraphs 8, 9, and 30.

See Minute of Mr. Willoughby on Sattara, paragraph 10.

See Minutes of Lord Metcalfe, October 28th, 1837.

See Minute of Lord Auckland on Ooreha, January 2nd, 1842, paragraph 4.

See Minute of Sir George Clerk on Sattara, April 12th, 1843, paragraphs 11 and 12.

11. It is impossible that the minds of Native Rulers, and of their people, should not be disquieted so long as such a question as this, bearing as it does upon every class of State, independent and dependent, is allowed to remain in doubt;—for the doubt has been only partially resolved by the decision of the Court of Directors. The Court were “fully satisfied that, by the

11. In one paper it is maintained to be beyond doubt that a Prince's adoption of any individual does not constitute the latter heir to the principality, or to Sovereign rights, until the adoption has received the sanction of the Sovereign power; and that this sanction may be withheld even from independent States.

Elsewhere, it is confidently laid down that Hindoo Sovereign Princes, in failure of heirs male of the body, have a right to adopt to the exclusion of collateral heirs, and that the British Government is bound to acknowledge the adoption, provided that it to be regular and not in violation of Hindoo law; and further, that even in the case of a fief or dependency, a legal adoption cannot be barred by the Government or Lord paramount.

See Despatch from the Court of Directors, to the Government of India, 24th January 1849.

general law and custom of India, a dependent principality, like that of Sattara, cannot pass to an adopted heir without the consent of the paramount power.” But this decision extends only to dependent, principalities, and not even to these unreservedly; for all dependent principalities are not like that of Sattara, which was created or resuscitated by the British Government upon conditions framed by that Government, and of which that Government might, perhaps, be assumed to be the rightful interpreter.

In another place, the Court of Directors draw a marked distinction between the case of Sattara, a State of recent origin, and of our own creation, and that of Kerowlee, an old Rajpoot State, which has existed from a time long anterior to our rule in India. But there is no admission that, even in such a case as that of Kerowlee, we are bound to recognise an adoption. It is

See Despatch from the Court of Directors to the Government of India, on Kerowlee, January 26th, 1853.

rather implied that the question is one of expediency, and that even in that case there might have been grounds for taking the opportunity to substitute our own Government for that of a Native Ruler.

13. Another point upon which strong difference of opinion will be found in the papers referred to, and which has a most important bearing upon the claims of many Native States, is the meaning of the words “heirs and successors,” in the several treaties and grants in which we find them used.

The instances in which the Government of India has bound itself by engagements or concessions to a Chief and “his heirs and successors,” or “to his heirs for ever,” without explanation of what is to constitute the right of succession or inheritance, are very numerous. The question arises whether the expression is to be interpreted according to our own sense, which would limit it to heirs and successors by blood, or to be extended to heirs and successors by adoption, when the adoption has taken place in accordance with Hindoo law, and with the custom of the other party to the engagement.

14. This question has never, so far as I know, received an authoritative answer. Perhaps the decision of the Court of Directors on the case of Sattara may be regarded as having determined it against the admission of an adopted heir and successor where a dependent Chiefship is concerned; but this is not clear, for other considerations were mixed up in that case.

It is a question which is sure to recur. There are several of the Hill States, the possession of which was confirmed to their respective Chiefs by special grants after the Goorkha War of 1814, and in dealing with which a decision upon it may any day be called for, owing to the terms in which the grants are couched.

15. Whilst there has been so much doubt as to the duty and rights of our Government in India, there has not been less as to its policy.

16. Probably that view of our policy which would prescribe the retention in our hands of the power to disallow adoption, and thereby to secure to ourselves an accession of territory, could not be expressed in terms more moderate or less calculated to alarm Native States than those used by Lord Auckland, when, in reference to the Colaba succession, he declared that we ought to “persevere in the one clear and direct course of abandoning no just and honorable accession of territory or revenue, while all existing claims of right are at the same time scrupulously respected.”

But this declaration contains nothing reassuring or clear to those who will be most affected by it. It has been shown that the opinions of the very highest authorities in India and in England—of those in fact, with whom alone the decision of such matters rested,—have differed widely as to what accessions, of territory would be just, and as to what claims of right do exist, and do deserve our respect.

17. Nor does it appear possible to lay down these points with certainty by any declaration, however detailed and elaborate.

We profess indeed to be guided by the Hindoo law, and by the practice of those who have preceded us as rulers in India. But as to what that practice has been we are not agreed amongst ourselves. If indeed we never referred to it but for the purpose of avoiding carefully all new encroachments upon the liberties of Native States, and with the determination that our authority in questions of succession should be exercised with, at least, as much forbearance as was shown by the Mahomedans and the Marathas, a little uncertainty would be immaterial. We could easily make sure of erring only on the right side. But

it has been appealed to in support of a pretension to withhold our assent to adoption even in the case of independent States, thereby making the State a lapse to the British Government; and yet we have not shown, so far as I can find, a single instance in which adoption by a sovereign prince has been invalidated by a refusal of assent from the paramount power.

18. I venture to think that no such instance can be adduced, and that the practice which has prevailed is truly described by Sir Henry Lawrence, where he says—
 See Letter from Sir H. Lawrence on Kerowlee, 17th November 1853. "The confirmation of the Suzerain is necessary in all cases; he is the arbitrator of all contested adoptions; he can set aside one or other for informality, irregularity, or for misconduct; but it does not appear by the rules or practices of any of the Sovereignities, or by our own practice with the Istumrardars of Ajmere, that the paramount State can refuse confirmation to one or other claimant, and confiscate the State, however small."

I am aware that Sir Henry Lawrence, who, when this was written, was the Agent of the Governor General in Rajpootana, speaks only of that part of India. But although the strong brotherhood of the Rajpoot States, their geographical position and other circumstances, caused their relations with the Emperors of Delhi to remain more clearly defined and less subject to capricious change than those of other feudatory States, I believe that there is no example of any Hindoo State, whether in Rajpootana or elsewhere, lapsing to the paramount power by reason of that power withholding its assent to an adoption.

19. It has been argued that the right to grant sanction implies the right to withhold it. This, however sound logically, is neither sound nor safe practically. The histories of feudal Governments furnish abundant examples of long established privileges habitually renewed as acts of grace from the paramount powers, but which those powers have never thought of refusing for purposes of their own, or upon their own judgment alone.
 See Minute of Mr. Reid and Lord Falkland on Suttara, 25th April and 28th July 1848.

20. Then as regards our other rule of guidance, the Hindoo law. It has been said by one who is well competent to speak on the subject, that "It is hunting after a shadow to search for laws of inheritance to Chiefships in India, so fixed as the Government desires to obtain."
 See Letter of Sir George Clerk, on the Chiefship of Baghat, 10th November 1842.

* * * * *

"The Hindoo law, which is so comprehensive regarding rights to private property, does not provide distinctly for Chiefships. It is not fair therefore to desire a claimant to support his pretensions by adducing fixed laws." And in the same letter it is observed, in reference to certain views of the right of succession amongst the Hill Chiefs, that "it is the inconsistency, caprice, and mutability of our opinions regarding all great principles that is the bane of our supremacy in India." I fear that, as regards the matter now under consideration, this is too true.

21. And now I would beg Her Majesty's Government to consider whether the time has not come when we may, with advantage to all, adopt and announce some rule in regard to succession in Native States more distinct than that which we have been seeking to derive from the sources above mentioned—not by setting aside the Hindoo law, wherever that avails, and not by diminishing in the least degree the consideration which the feudatory States have experienced at the hands of former ruling dynasties; but, on the contrary, by increasing this consideration, and at the same time making our future practice plain and certain.

22. A time so opportune for the step can never occur again. The last vestiges of the Royal House of Delhi, from which, for our own convenience, we had long been content to accept a vicarious authority, have been swept away. The last pretender to the representation of the Peishwa has disappeared. The Crown of England stands forth the unquestioned ruler and paramount power in all India, and is, for the first time brought face to face with its feudatories. There is a reality in the Suzerainty of the Sovereign of England which has never existed before, and which is not only felt but eagerly acknowledged by the Chiefs. A great convulsion has been followed by such a manifestation of our strength as India had never seen; and if this in its turn be followed by an act of general and substantial grace to the Native Chiefs, over and above the special rewards which have already been given to those whose services deserve them, the measure will be seasonable and appreciated.

23. Such an act of grace, and, in my humble opinion, of sound policy, would be an assurance to every Chief above the rank of Jageerdar who now governs his own territory, no matter how small it may be, or where it may be situated, or whence his authority over it may, in the first instance, have been derived, that the paramount power desires to see his Government perpetuated, and that, on failure of natural heirs, his adoption of a successor according to Hindoo law (if he be a Hindoo), and to the customs of his race, will be recognised, and that nothing shall disturb the engagement thus made to him, so long as his house is loyal to the Crown, and faithful to the conditions of the treaties or grants which record its obligations to the British Government.

24. The effect to be expected from this measure may be shortly described.

25. To the old Principalities of Rajpootana it would be of no direct importance. There, adoptions have been hitherto generally respected by all Ruling Powers, and if any class of Chiefs feels secure that we shall not question their claims to adopt successors, it is probably the Princes of Rajpootana.

To the great houses of Sindiah, Holkar, Rewah, Puttiala, and to other smaller ones, to whom the promise has already been made, it would be no new concession.

But to all other Chiefs, to the Gaekwar, and others in Western India,—to those in Central India, in Bundelcund, and in the Hill States, it would be a most welcome assurance.

26. It would reassure them upon a matter on which they are especially sensitive,—the continuance of the representation and dignity of their families.

It would remove a distinction already adverted to, which has been drawn between independent and dependent States, founded (though I venture to think not quite correctly founded) upon Lord Metcalfe's Minute of October 28th, 1837, and would do away with the difference of treatment between the independent Chiefs and the Chief of a State like Jalaoun or Jhansi, who, although he and his forefathers may have exercised for more than a century the full functions of Government, is not considered entitled to adopt a successor because the Peishwa had recognised his ancestor only as a Subadar.

It would show at once, and for ever, that we are not lying in wait for opportunities of absorbing territory, and that we do deliberately desire to keep alive a feudal aristocracy where one still exists. It would establish this more conclusively, and bring it home to many more minds than the promises and declarations recently made in Durbar to the powerful Chiefs to whom we were under special obligations.

27. I have proposed that the assurance should be given to every Chief who now governs his own territory, and who holds a position higher than that of a Jageerdar.

This will mark a line which will be generally clear and intelligible, and it will accord with the one main distinction drawn by Lord Metcalfe between Chiefs who are, and Chiefs who are not, entitled to adopt.

Nevertheless I think that some exceptions in favour of Jageerdars should be made. A Jageer is usually an assignment of land or revenue, in consideration of services, and not hereditary only for a generation or two. But, as Lord Metcalfe observes, there are, in Bundelcund, Chiefs whom it is difficult to

See DeCruz's Political Relations, page 39 et seq. place in either of the classes which he describes; and it is clear that he alludes to some who are there called Jageerdars. In their case the word means much more than in other parts of India. Their territories, and the administration thereof, have been granted to them and to their successors in perpetuity so long as certain obligations are observed, and the concession of the privilege of adoption to the most influential amongst them would have a beneficial effect not only in that disjointed Province, which whatever may be our desire

* These Jageerdars resemble those of whom Sir John Malcolm wrote as follows :
"Adoptions which are universally recognized as legal among Hindus, are not a strict right (any more than direct heirs) where grants of land are for service. * * * *

"But we have received the submission of the Jageerdars, confirmed their estates, honoured them, and have continued to do so by treating them as princes; but while a few have been permitted to adopt, others are denied the privilege; and while we declare their direct heirs are entitled to succeed, we lie in wait (I can call it nothing else) to seize their fine estates on failure of heirs, throwing them and their adherents and the country into a state of doubt and distraction. These families should either never have been placed in possession of these countries, or never have been removed from them." *Life and Correspondence of Sir John Malcolm, November 14th, 1829.*

In these last-mentioned cases it would be expedient to require a Nuzurana whenever adoption took effect. From a fourth to a third of a year's revenue would, I think, be a fitting amount.

28. The case of the Mahomedan Chiefs remains to be considered. Adoption, in the full sense in which it is exercised by Hindoo Chiefs, they cannot claim. But adoption of one collateral in preference to another of closer affinity has been allowed to them where lineal heirs have failed; and it seems that it is also in accordance with Mahomedan law and usage that the Sovereign should select from among his sons the one whom he may desire to succeed to him. The King of Delhi exercised

See papers on the Bhopal succession, 18, 19, 20.

this right shortly before his rebellion.

To the Mahomedan Chiefs then the assurance to be given would be that the paramount power desires to see their Governments perpetuated, and that any succession to them which may be legitimate according to Mahomedan law will be upheld.

29. I recommend that in every case, Mahomedan, or Hindoo, the assurance should be conveyed to each Chief individually, and not by a general notification addressed to all. This would be necessary in order to avoid future claims from petty Jageerdars or others whom it is not intended to include in the measure.

See Minute of Lord Metcalfe, October 28th, 1837, paragraph 6.

30. The proposed measure will not debar the Government of India from stepping in to set right such serious abuses in a Native Government as may threaten any part of the country with anarchy or disturbance, nor from assuming temporary charge of a Native State when there shall be sufficient reason to do so. This has long been our practice. We have repeatedly exercised the power with the assent, and sometimes at the desire, of the Chief Authority in the State, and it is one which, used with good judgment and moderation, it is desirable that we should retain. It will indeed, when once the proposed assurance shall have been given, be more easy than heretofore to exercise it without provoking jealousy of any designs upon the independence of the State.

31. Neither will the assurance, if worded as proposed, diminish our right to visit a State with the heaviest penalties, even to confiscation, in the event of disloyalty or flagrant breach of engagement.

Upon this point I beg to refer to the following passages in papers by Sir George Clerk:—

"We should look for escheats, not from such a source as the doubtful meaning of the stipulation of an agreement, but from the incorrigible misconduct of allies when thrown back, as they should be, on the responsibilities of the Sovereign right relinquished to them, rendering punishment in such cases signal and salutary, by abstaining from half measures, such as largely pensioning or managing for the delinquent, or substituting his child, wife, or minister." And again—

"The proper punishment for the paramount State to inflict for gross mismanagement and oppression, such as prevail to a considerable extent in these Hills, would be sequestration of the Chieftaincies, but this would not be fair until we had revived their interest in their ancestral territories, by manifest-

See letter on the Chiefship of Bughat, November 10th, 1842.

ing the same respect for their rights founded on a possession of many centuries, as is entertained by the people in general. Could we inspire them with confidence in our general disinterestedness, our severity; when called for, would be rightly and beneficially understood; and for the most part, that confidence would correct the motives to neglectful or tyrannical conduct requiring punishment."

I consider these views to be sound, not only in the cases to which they refer, but in those of Native States generally; and I would apply then generally, with this single limitation,—that the penalty of sequestration or confiscation should be used only when the misconduct or oppression is such as to be not only heinous in itself, but of a nature to constitute indisputably a breach of loyalty or of recorded engagement to the paramount power.

32. It is certain that objection to the proposed measure will be taken on the ground that it will cut off future opportunities of accession of territory, and that it is our duty not to forego these. I regard this not as an objection, but as a recommendation; and I cannot take that view of our duty.

33. Notwithstanding the greater purity and enlightenment of our administration, its higher tone and its surer promise of future benefit to the people, as compared with any Native Government, I still think that we have before us a higher and more pressing duty than that of extending our direct rule; and that our first care should be to strengthen that rule within its present limits, and to secure for our general supremacy the contented acquiescence and respect of all who are subjected to it.

Our supremacy will never be heartily accepted and respected so long as we leave ourselves open to the doubts which are now felt, and which our uncertain policy has justified, as to our ultimate intentions towards Native States.

We shall not become stronger so long as we continue adding to our territory without adding to our European force; and the additions to that force which we already require are probably as large as England can conveniently furnish, and they will certainly cost as much as India can conveniently pay.

As to Civil Government, our English Officers are too few for the work which they have on their hands, and our financial means are not yet equal to the demands upon us. Accession of territory will not make it easier to discharge our already existing duties in the administration of justice, the prosecution of public works, and in many other ways.

34. The safety of our rule is increased, not diminished, by the maintenance of Native Chiefs well affected to us. Setting aside the well-known services rendered by Sindiah, and subsequently by the Maharajahs of Rewah, Chirkaree, and others over the wide tract of Central India, where our authority is most broken in upon by Native States, I venture to say that there is no man who remembers the condition of Upper India in 1857 and 1858, and who is not thankful that in the centre of the large and compact British province of Rohilkund there remained the solitary little State of Rampore still administered by its own Mahomedan prince; and that on the borders of the Punjab, and of the districts above Delhi, the Chief of Puttiah and his kinsmen still retained their hereditary authority unimpaired.

In the time of which I speak, these patches of Native Government served as breakwaters to the storm which would otherwise have swept over us in one great wave. And in quiet times they have their uses;—Restless men who will accept no profession but arms, crafty intriguers bred up in Native Courts, and others who would chafe at our stricter and more formal rule, live there contentedly. And should the day come when India shall be threatened by an external enemy, or when the interests of England elsewhere may require that her Eastern Empire shall incur more than ordinary risk, one of our best mainstays will be found in these Native States. But to make them so, we must treat their Chiefs and influential families with consideration and generosity, teaching them that, in spite of all suspicions to the contrary, their independence is safe, that we are not waiting for plausible opportunities to convert their country into British territory, and convincing them that they have nothing to gain by helping to displace us in favour of any new rulers from within or from without.

35. It was long ago said by Sir John Malcolm, that, if we made all India into Zillahs it was not in the nature of things that our Empire should last fifty years; but that, if we could keep up a number of Native States, without political power, but as royal instruments, we should exist in India as long as our Naval superiority in Europe was maintained.

Of the substantial truth of this opinion I have no doubt, and recent events have made it more deserving of our attention than ever.

I have, &c.

(Signed) CANNING.

No. 46.

Kurnaul, 10th May 1860.

To

The Right Honorable Sir CHARLES WOOD, Bart., M.P.,

Her Majesty's Secretary of State for India.

SIR,—In my despatch No. 42 of the 26th ultimo, respecting the Chiefship of Bughat, I referred to another Despatch on the subject of the Hill States generally as having been addressed to you. I regret that I was not able to send the last mentioned Despatch by the same Mail with that which referred to it. I now repair the omission.

2. I beg to call your attention to the Memorandum upon the Hill States, which Mr. Barnes, the Commissioner of the Cis-Sutlej Division, has drawn up. It describes concisely, but very clearly, the position in which the Hill Chiefs stand towards the British Government, and it presents (as I venture to think) very strong reasons for adopting the course which I have pressed upon you in a Despatch of the 30th ultimo, of declaring to the Hill Chiefs as to others, that failing lineal heirs, or heirs of their own blood, their adoption of successors to their Chiefships will be recognized.

3. The Commissioner has suggested this and another alternative course, by either of which confidence might be given to the Chiefs, and consistency and greater liberality secured in our treatment of cases of succession and lapse. The alternative is, that investigation should be made of the pedigree of each Chief's family for 150 years back, and that all descendants of the ancestor of that date should be admitted as eligible to the succession:—also that the former grants from the British Government, mostly of the date of 1815, should be recalled, and that they should be renewed in this more liberal spirit.

4. I am of opinion that the concession of adoption is by far the preferable measure. It avoids tedious investigations, some of which might prove of uncertain result, and the purpose of which might not be understood; and it is more thoroughly in accordance with the traditions and feelings of Rajpoot families. Whichever course be chosen, I would not recall the grants of 1815. This process is not necessary, and is better omitted, even though the object be to make the terms of the grants more favourable to the holders of them.

5. A perusal of the papers relating to Omaid Sing's case may perhaps suggest two objections to giving to the Hill Chiefs a more lasting tenure of their States;—the mismanagement and oppression which, according to Sir George Clerk's testimony in 1842, then prevailed in the Hills; and the value to the British Government of retaining to itself the lapse of lands suited to tea plantations and other purposes of improvement.

6. Upon the first head I would observe, that, in Sir George Clerk's view, the greater respect which it is proposed to show to the old rights of the Chiefs will leave us quite as well able as we are now to punish and correct mismanagement and oppression by temporary sequestration; and that the instances of oppression are not so frequent or serious as they used to be. This may be due, in part, to a closer watch kept upon the Chiefs of late years; but I believe that it is mainly to be attributed to the fact that the people are able to migrate, without restraint, from the territory of one Hill Chief to that of another, each of whom is glad enough to receive upon his lands refugees from his neighbour's State, and none daring to resent their reception, as would have been done before our rule became paramount in these Hills. Each Chief therefore, for his own interest, refrains from oppression.

7. In some of the States the value of the ground for tea-culture is indisputable; but, until other roads than the one great Thibet Road are carried through the Hills, the lands suitable for European settlers will continue to be very limited; and although it might be a convenience to us that some of these lands should fall into our hands, it is certain that the direct government of at least one half of the Hill States would be a dead weight and a loss to us. The British Government cannot wisely desire to have cast upon it the responsibility of administering, by its own officers, States so far remote in the mountains, and so little productive or politically important as Bussahir, Komharsein, Mangul, Bhagul, and others; and if we pursue the course of annexing those which lie conveniently, as we have done in the case of Bughat, and of allowing collateral succession in those which it does not suit us to take, as we have done in the case of Komharsein, we must not be surprised if our policy fails to be understood or respected.

I have the honor to be, &c.,

(Signed) CANNING.

No. 59.

India Office, London, 26th July 1860.

My LORD,—Para. 1. In several recent communications, your Excellency has informed me that during your vice-regal progress through Central and Upper India, you availed yourself of every opportunity that presented itself to you for a formal declaration, in Durbar, that the British Government desired to perpetuate, in undiminished power and prosperity, the Houses of those Native Princes and Chiefs who, throughout the recent period of trouble and disaster, had been true to their allegiance to the paramount State. To the Maharajahs Sindia and Holker, to the Maharajah of Rewah, to the Maharajah of Cashmere, to the Great Chiefs of the Cis-Sutlej States, and to other of less note, you publicly conveyed the gratifying assurance that, in the event of failure of direct heirs, the British Government would recognise, as Chiefs of their several houses, the heirs adopted by them in accordance with the law and with the usages of their respective families.

2. These measures have already received the approbation of Her Majesty's Government. But, gratifying as they were to the Princes and Chiefs, who were thus assured of the continuance of their houses, it was not improbable that they would be regarded by the Native Community at large as special acts of grace, in consideration of good service rendered to the paramount State, and that some feelings of doubt and disquietude might be excited in the minds of those to whom the same assurances had not been conveyed. Your Excellency, therefore, lost no time in placing upon record and laying before Her Majesty's Government the sentiments which you entertain with respect to the propriety of a more general measure of recognition, calculated to give renewed confidence to all the Princes and Chiefs of India whose minds had been unsettled by some recent decisions of the British Government.

3. These sentiments I have now before me in your Excellency's letters, No. 43 A of the 30th of April, and No. 46 of the 10th of May, and I have the gratification to inform you that I am commanded to communicate to you Her Majesty's approval of the principles which they enforce, and the recommendations which they contain.

4. Observing that such an opportunity as the present can never occur again for the final settlement of a question which has long excited continual conflicts of opinion, and some inconsistencies of practice disturbing to the Native mind, your Excellency now proposes to give to "every Chief above the rank of "Jagheerdar, who now governs his own territory, no matter how small it may be, or where it may be "situated, or whence his authority over it may in the first instance have been derived, assurance that the "paramount Power desires to see his Government perpetuated, and that, on failure of natural heirs, his "adoption of a successor according to Hindoo Law (if he be a Hindoo) and to the customs of his race, will

"be recognized, and that nothing shall disturb the engagement thus made to him, so long as his house
"is loyal to the Crown, and faithful to the conditions of the treaties which record its obligations to the
"British Government."

5. To the Mahomedan Chiefs, the assurances to be given would, according to your recommendation, be, that the paramount Power desires their Governments to be perpetuated, and that any succession to them which may be legitimate according to Mahomedan Law will be upheld.

6. Presuming that, in this latter case, the recommendations of your Excellency relate only to instances in which there is a failure of direct heirs, and do not contemplate any departure from the policy of recognising the claims of primogeniture, Her Majesty's Government approve the views thus expressed. They concur also in opinion with your Excellency that no general notification of the intentions of your Government should be issued, but that, in each case, the assurance should be conveyed to the individual Chiefs in whose favour you purpose to guarantee the privilege in question. You will carefully register the names of these Chiefs, and forward me a roll of them as soon as it can be prepared.

7. With respect to the case of the Jagheerdars and others of a similar character, of whose position your Excellency writes in the 27th paragraph of your letter, I am disposed to think that, except in very special cases, no assurance should be given. The distinction between territorial right of ancient date and independent tenure, and lands held by favour of the Government of the day, as rewards for good service, and generally granted only for a limited number of generations, is broad and intelligible. You will reserve to the paramount State the right of dealing with such cases as they arise, and that your recommendations will be framed in a liberal spirit, is the wish, as it is the conviction, of Her Majesty's Government.

In the sentiments expressed in the concluding paragraphs of your Excellency's letter of the 30th of
Paras. 32 to 35. April I entirely concur. It is not by the extension of our Empire that its permanence is to be secured, but by the character of British rule in the Territories already committed to our care, and by practically demonstrating that we are as willing to respect the rights of others as we are capable of maintaining our own.

I have the honor to be,
My Lord,
Your Lordship's most obedient humble Servant,
(Signed) CHARLES WOOD.



THE
BOMBAY GOVERNMENT GAZETTE
EXTRAORDINARY.

Published by Authority.

MONDAY, 31st DECEMBER 1860.

NOTIFICATION.

POLITICAL DEPARTMENT.

The accompanying Notification by the Right Honorable the Governor General of India, dated Benares, December 12th, 1860, is republished.

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

H. L. ANDERSON,

Bombay Castle, 31st December 1860.

Chief Secretary.

MOWGUNGE :—Saturday December 22, 1860.

No. 105 A.

FOREIGN DEPARTMENT.

Camp Benares, Wednesday, 12th December 1860.

His Excellency the Viceroy and Governor General held a Durbar at Benares on the 11th instant, for the reception of the principal Native Nobility and Residents of the City and Division of Benares.

The undermentioned Princes and Gentlemen were admitted to private audiences with the Governor General :—

1. Descendants of Mirza Koorum Bukht, a member of the Ex-Royal family of Delhi—
Mirza Feyazooden.
Mirza Mahamed Saeed Bukht.
Mirza Laul.
Mirza Nadir Bukht.
Mirza Sekunder Bukht.
2. Descendants of Mirza Shigooftah Bukht of the same family—
Mirza Nasiroodeen Mahamed Munsoor Bukht.
Mirza Ruheemoodeen Bukht.
Mirza Sekunder Bukht.
3. Descendants of Mirza Ali Kudr of the same family—
Mirza Mahamed Faridoon Bukht.
Mirza Mahamed Mohsun Bukht.
Mirza Azeezooddeen Bukht.

4. Princes of Nepal—

Rimendra Bikrum Sah.
Birendra Bikrum Sah.

5. Maharajah Isree Pershad Narain Sing Bahadoor, Maharajah of Benares.
6. Raja Lal Rajendra Bahadoor, Raja of Bijeypoor, accompanied by his brother.
7. Raja Rullyaram Misr, accompanied by his son, Shunker Dass.
8. Raja Deo Narain Sing Bahadoor.
9. Sirdar Soorut Sing Bahadoor.

A Salute of 13 guns was fired on the arrival and departure of the Maharajah of Benares.

Afterwards the gentlemen above named, with the exception of the members of the Delhi family and of the Nepal Princes, together with other native gentlemen entitled to the privilege, and the principal Civil and Military Officers of Benares and the neighbourhood assembled in General Durbar. The Viceroy and Governor General entered and took his Seat under a Royal Salute.

The native gentlemen present were introduced to the Viceroy and Governor General in the order of their precedence, and presented the usual offerings, which were accepted by the Governor General, but returned to those who had not been admitted to a private audience. On the latter His Excellency conferred Khilluts in return for the offerings which they presented.

To the Maharajah of Benares the Governor General presented, with his own hands, a diamond ring, in addition to the usual Khillut, and expressed pleasure at meeting him again. His Excellency availed himself of the opportunity to congratulate the Maharajah upon the loyal and dutiful temper which had lately been exhibited by the inhabitants of the great city from which the Maharajah derives his title, and in which he exercises a just and beneficial influence.

To Raja Deo Narain Sing Bahadoor, His Excellency remarked that he had heard of the zealous aid which the Raja, and others acting with him, had given to the Commissioner in the Assessment for the Income Tax, and of the example which, on this as on former occasions, he had set of an intelligent obedience to the law and to the authority of Government. His Excellency had pleasure on thus publicly acknowledging the Rajah's good services.

To Sirdar Soorut Sing Bahadoor, His Excellency observed that he was sorry to see that the Sirdar had not recovered from the severe wound received by him in the service of Government, and expressed a hope that the Estate which has been granted to the Sirdar in the Gorruckpore district was prospering.

On the conclusion of the ceremonies His Excellency the Viceroy and Governor General left the Durbar under a Royal Salute, and the assembly broke up.

This day the Viceroy and Governor General paid a return visit to the Maharajah of Benares. His Excellency was accompanied by the Officiating Secretary to the Government of India and by his Personal Staff.

The usual Ceremonies were observed.

On the arrival of the Governor General at the residence of the Maharajah, and on His Excellency's departure, a Royal Salute was fired.

By order of His Excellency the Viceroy and Governor General of India.

(Signed) A. R. YOUNG,

Officiating Secretary to the Government of India,
With the Governor General.

GOVERNMENT NOTIFICATIONS TO THE PUBLIC.

GENERAL DEPARTMENT.

The following Gentlemen are appointed additional Municipal Commissioners for the City of Poona :—

Pudumjee Pestonjee, Esq.
Moroba Canoba, Esq., Principal Sudder Ameen, Poona.
E. W. Fern, Esq., Sudder Ameen, Poona.

By order,

A. D. ROBERTSON,

Acting Secretary to Government.

Bombay Castle, 12th November 1860.

PUBLIC WORKS DEPARTMENT.

The Notification dated 8th August 1860, declaring the Ferry across the River Wasistee, in the Rutnagherry Collectorate, to be a Public one, is cancelled.

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

WALTER SCOTT, Colonel,

Secretary to Government.

Bombay Castle, 14th November 1860.

PUBLIC WORKS DEPARTMENT.

Nundram Ramchunder, Head Accountant, and Dossabhoy Dadabhoy, Second Clerk, in the Office of the Executive Engineer, Nusseerabad and Neemuch, are declared incapable of serving Government in any capacity whatever.

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

WALTER SCOTT, Colonel,

Secretary to Government.

Bombay Castle, 14th November 1860.

MILITARY DEPARTMENT.

Heads of Departments, dependent upon the Commissariat Department for Supplies, are directed to furnish the Commissary General with Estimates of their demands on the Commissariat for the year 1860-61.

W. F. MARRIOTT, Lieutenant Colonel,

Acting Secretary to Government.

Bombay Castle, 8th November 1860.

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.

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.

A. F. BELLASIS,

President of the Income Tax Commission.

Bombay, Town Hall, 7th November 1860.

હિપન હિપરના કરની જાહેરખબર.

સને ૧૮૬૦ ના ૩૨ માં ધારાસુજ્ઞ ને રાખસો પતરક બરી મોકલે તેઓએ ફરમાઓ તથા એકરાર ઉપર પોતાની સહી કરવી. સરકારી પગાર ને આફીસમાં કપાએ છે તે વગેરે પતરક ભરનારની ખીજ આએપત નહીં હોએ તો તેણે રાશલા પતરકોની ઉપર (આફી) એ રાખદ મુકવો અને દરએક ફરમાની ઉપર તથા એકરાર ઉપર રાહી કરવી.

A. F. BELLASIS,

પરસીઉઠ આફી ધનકમ યકસ કમીશન.

મુંબઈ ટાઉનહાલ તારીખ ૭ મી નવેમ્બર સન ૧૮૬૦.

उत्पन्नावरील कराची जाहीरखबर.

सन १८६० चे ३२ वे कायदा अन्वये जे लोक पत्रकें लिहून पाठवितील त्याणी पत्रकें व इकरार यांवर आपली सही करावी. सरकारी पगार ज्या आफिसांत कापले जातात त्या शिवाय पत्रकें लिहून देणाराचें दुसरें उखन नसेल तर त्याने सर्व पत्रकांवर (खाली) हा शब्द लिहावा आणि दरएक पत्रक व इकरार यावर सही करावी.

A. F. BELLASIS,

प्रेसिडेंट आफ्थी इन्कम टाक्स कमिशन.

मुंबई टौनहाल, तारीख ७ वी नवेंबर सन १८६०.

Income Tax Notice.

As some difficulty is experienced by persons in filling up the prescribed Forms of Income Tax Returns by reason of their technical and complex character, the Governor General in Council has been pleased to allow of the optional use of a revised set of more simple Forms, which may be had on application at the Offices of the several Assessors.

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

A. F. BELLASIS,

President of the Income Tax Commission.

Bombay, Town Hall, 6th November 1860.

উপন উপরনা করনী জাহিরখবর.

উপন উপরনা করনা মুকরর করেলা করমাং বরখামো ডেইলীমেড অ্যাসয়লু পুঁজি, তে অ্যাসয়লু কুর করবানে সাই গবরনর বন-রল ধন ডাউনশাপি বধারে সমন পুঁজি হুয়াং সেঁহেলা করমাং মরজুমো আবি তো তে বরখানা কামে লগাওয়ানী রল আপায়ে. অে নবা করমাং ল্যোনে জেউতাং হুমে তেঅোনে আরোশরোনী আম্রীশাং মাংগাথী মলরো.

২. উপন উপর করনী আপতোনী শাধী সমশ্রুত আরোশরো অথবা উপপাশীআল কুমীরানরথী আপবামাং আংবরো.

A. F. BELLASIS,

প্রেসিডেন্ট আফ্ থী ইনকম টাক্স কমিশান.

মুম্বাই টাউনহাল তারীখ ৭ বী নবেম্বর সন ১৮৬০.

उत्पन्नावरील कराची जाहीरखबर.

उत्पन्नावरील कराची कायम केलेलीं पत्रकें लिहून देण्यास कांहीं अडचण पडते ती अडचण दूर करण्याकरितां गवर्नर जनरल इन् कौंसिलने अधिक चांगली समज पडे असीं सोंपी पत्रकें पाहिजे असल्यास लिहून देण्याचें कामास लावण्याकरितां मोकळीक दिली आहे. ज्यांस ही नवी पत्रकें पाहिजे असतील त्याणी आसें सराचे आफिसांत मागितलीं अडतां मिळतील.

२. उत्पन्नावरील कराबाबद सर्व समजूत आसें सर व सेविअल कमिशनरापासून मिळेल.

A. F. BELLASIS,

प्रेसिडेंट आफ्थी इन्कम टाक्स कमिशन.

मुंबई टौनहाल, तारीख ६ वी सन १८६०.

FINANCIAL DEPARTMENT.

The following Extract of Correspondence is published for general information and guidance :—

Extract Paragraphs 2 to 6 and 9 of a Letter from the Civil Finance Commission, Calcutta, to the address of the Secretary to the Government of India, Financial Department (No. 63), dated the 10th September 1860.

Paragraph 2.—It seems hardly necessary for us to dwell at length upon a document, such as the Report of the Punjab Committee, which speaks fully for itself, and which is now being acted upon in the Punjab. A reform has been attained by a considerable reduction both of the number of Returns, and of the number of Copies of Returns, made by Government Officers generally, and by making the periods of their submission less frequent.

3. It is shown that, without removing a single check of any value, the number of Returns required yearly from each Deputy Commissioner has been reduced from 63 (involving 1,011 copies) to 45 (involving 279), while all Returns which appeared to be clearly superfluous, if not objectionable, have been peremptorily forbidden.

4. The Committee have laid great stress upon the importance of punctuality and correctness in the preparation of Returns, which naturally increase in individual value by a corresponding ratio to their numerical decrease. While concurring in this, we would but add that, to our view, the Head of the Office is the really responsible person for irregularities of the subordinates, and that, unless he is personally possessed of the attributes of method and order, but little hopes can be entertained of efficiency in his subordinates.

5. As a step towards ensuring regularity, we would suggest that a list, showing the number of Returns, with the dates of their required submission, should be exhibited in every official room.

6. We concur in the opinion of the Committee that the submission of blank tabular forms is unadvisable, as merely saving labour in one office at the expense of all.

9. With reference to paragraph 15, which directs that all Contingent Bills should be submitted for audit in duplicate, we have to state that the Civil Auditor of Bengal has forbidden that Duplicates should ever be sent to him, on the very principle inculcated by the Punjab Committee in their remarks on the submission of blank forms, and which appears to militate against their orders regarding such Duplicates, that it is unadvisable to lighten work in one office at the expense of all. The Civil Auditor has further demonstrated to us that, by a correct system of "Registers," no delay need occur from the discontinuance of Duplicates which are very likely to lead to lazy habits in Book-keeping, and that a double audit is very nearly impossible.

Extract Paragraphs 3, 4, and 7 of the Resolution of the Government of India on the above (No. 10301), dated the 4th October 1860.

Paragraph 3.—The proposal contained in paragraph 5, appears to His Excellency in Council to be unobjectionable, and he directs that it be adopted.

4. With regard to paragraph 6, the Governor General in Council agrees with the Commission in thinking that the submission of blank tabular Forms is unadvisable, provided that a memorandum—as suggested in Rule 9 of the subsidiary Rules proposed by the Lahore Committee—of all statements blank is sent to the higher Office.

7. The practice of preparing Contingent Bills in duplicate, the abolition of which is suggested in paragraph 9, has, the Governor General in Council observes, already been ordered to be discontinued.

By order,

A. D. ROBERTSON,
Acting Secretary to Government.

Bombay Castle, 14th November 1860.

GENERAL NOTICE,

Issued by the Income Tax Commissioners of the Town and Island of Bombay, under Act XXXII. of 1860, Section XXXVII.

INCOME TAX.

FOR THE YEAR ENDING 31ST JULY 1861.

NOTICE IS HEREBY GIVEN, that every Person within the Town and Island of BOMBAY who, by the ACT XXXII. of 1860, for IMPOSING DUTIES ON PROFITS arising from PROPERTY, PROFESSIONS, TRADES, and OFFICES, is liable to the said DUTIES, and to return his or her PROFITS or INCOME, is hereby required to fill in a RETURN of his or her PROFITS and INCOME in the FORMS mentioned below, and to transmit such return, duly signed with the Declaration prescribed by the Act, to the ASSESSOR of the Town and Island of BOMBAY aforesaid, at his Office, by the first day of December next, under the Penalties contained in the said Act.

Persons requiring Forms of Returns can procure them at the Office of the Assessor aforesaid. Forms of such Returns will also be left at the usual Place of Residence or Business of every person known or considered to be liable to the Duties imposed by the said Act. But any person liable to the said Duties who may not receive such forms, must apply for the same at the said Assessor's Office, or at the Office of any of the Assessors.

A. F. BELLASIS,

President of the Income Tax Commission
for the Town and Island of Bombay.

H. NEWTON,

Commissioner.

Town Hall, Bombay, dated this 16th day of October 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 Dhobee Talao, Sonapoor, Market, Mr. Dadabhoj Bazonjee, 270, Shaik Mehmon Street, Mombadevee.
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.
For Malabar Hill and Byculia, 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.

REVENUE DEPARTMENT.

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

“No. 3031.

From H. BELL, Esq.,

Under-Secretary to the Government of Bengal,

To the SECRETARY to the GOVERNMENT OF INDIA, HOME DEPARTMENT.

(REVENUE.)

Fort William, the 12th October 1860.

SIR,—With reference to paragraph 2 of the Resolution of the Government of India, in the Financial Department, No. 9939, dated the 28th ultimo (forwarded with your Office Memorandum, No. 2203 of the 3rd instant), in which His Excellency the Governor General in Council decided that the Return under Rule 4, Section XCVII. Act XXXII of 1860, for an Estate, the owner of which was non-resident, should be made by the Agent in the District where the land might be situated, I am desired to forward, for the consideration and orders of His Excellency, a copy of a letter, No. 77, of the 8th instant, from the President of the Income Tax Commission, containing a proposition on the same subject.

2. The Commission recommend that one *general* Return of *all* lands and house property should be made in the District where the party resides; and that the Return of land and property held in *any one* District shall be made to the Collector of that District.

3. The Lieutenant Governor thinks the modification desirable, and accordingly recommends it for the sanction of the Supreme Government.

I have, &c.

(Signed) H. BELL,

Under-Secretary to the Government of Bengal.”

“No. 77.

From A. GROTE, Esq.,

President of the Income Tax Commission,

To W. S. SETON KARR, Esq.,

Officiating Secretary to the Government of Bengal.

Dated the 8th October 1860.

SIR,—I have the honour to request the instructions of His Honour the Lieutenant Governor on the following point:—

2. The Act provides (Rule 4, Section XCVII.) for a general Return of all lands and house property in *whatever* District situated. There are many wealthy residents of Calcutta and the suburbs who hold such property in a dozen districts, and even beyond the limits of the Lower Provinces, and they are puzzled where to make their Returns.

3. Strictly speaking, they should make Returns not only to our Commission, but to the Collectors of the several Districts in which their property is situated. But it is better, we think, to dispense with such repetitions. For the purposes of the Acts, it will be sufficient if such parties make one general Return of *all* their land and house property, and confine their District Returns to an enumeration of what they hold in the particular District in which the Return is made. The general Return should always be made to the Commissioner or the Collector of the District in which the party resides.

4. I think it very necessary that there should be one general Return of land and house property. There are many residents of Calcutta who hold such property, rent-free lands especially, in Districts, the Collectors of which have no record or knowledge of these ownership. A general rule on the subject will be necessary, should His Honour the Lieutenant Governor take the same view of it which is held by our Commission.

No. 2347.

Forwarded to the Financial Department for consideration and orders.

By order, &c.

(Signed) H. U. BROWNE,

Home Department, the 18th October 1860.

Under-Secretary to the Government of India.”

“No. 9939.

Extract from the Proceedings of the Government of India, in the Financial Department, dated 28th September 1860.

Read the following:—

No. 2106, Home Department, Fort William, the 22nd September 1860.

Forwarded to the Financial Department, with reference to the Extract No. 8041, dated the 7th instant, from that Department.

From W. S. SETON KARR, Esq., Officiating Secretary to the Government of Bengal, to the SECRETARY to the GOVERNMENT OF INDIA, HOME DEPARTMENT, No. 2499, dated Fort William, 18th September 1860.

(REVENUE, INCOME TAX.)

SIR,—I am directed to forward, for the consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter* from the Commissioner of Bhangulpore, submitting, for decision, two questions bearing on the Income Tax Act.

* No. 169, dated 5th instant. 2. With regard to the first question, the Lieutenant Governor does not think that the Act allows an Assessor to employ others with or without an oath of secrecy to read Assessment Returns.

3. As regards the second question, the Lieutenant Governor is of opinion that the Return for land should be made in the District where the land is situated.

From G. U. YULE, Esq., C. B., Commissioner of Bhargulpore, to the SECRETARY to the GOVERNMENT OF BENGAL, No. 169, dated 5th September 1860.

SIR,—May I beg the favour of a speedy reply to the two following questions regarding the Income Tax, as, until my doubts are satisfied, I cannot fix the number of Assessors for these Districts, or make a selection of persons for Assessors:—

1st.—Is an Assessor required by law to read himself, in fulfilment of the oath of secrecy, all Returns of Income made to him, and with his own hand make the entries in the Abstract (Section 46), and prepare the duplicates of Assessment (Section 143)?

If so, then all European and Native Deputy Collectors are shut out from being Assessors, or from exercising the powers of a Collector with regard to the Income Tax in this division, because the Returns will be in four languages, and principally in Nagree, which language no European and no Native Deputy Collector, and very few Natives of a class likely to afford Assessors, can read fluently or write at all.

If not, then the oath of secrecy is, I suppose, to be administered to the Subordinates who will have to read the Returns and write the entries, &c. after the assessment has been made by the Assessor or Deputy Collector.

2nd.—Is the Return for an Estate, according to Rule 4 Section 97, whose owner is non-resident, to be made by his Agent under either Section 40 or Section 80 in the District where the estate lies, or is it to be made by the owner in the district where he may reside, and where is the assessment to be made?

If the Returns and assessment of an Estate here, for instance, are to be made in Calcutta because the owner resides there, then the cheating will be enormous, and the confusion and correspondence tremendous.

FINANCIAL DEPARTMENT, *Fort William, the 28th September 1860.*

RESOLUTION.—His Excellency the Governor General in Council agrees in the view taken by the Honorable the Lieutenant Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the official language of the District.

2. With respect to the second question, His Excellency in Council considers that the Return for an estate, the owner of which is non-resident, should be made by his Agent in the District where the land is situated.

Ordered, that a copy of the above be forwarded to the Home Department, for information and communication to the Government of Bengal.

Ordered also, that a copy of the above be forwarded to the Foreign Department, for information and communication to the Administrations under that Department.

Ordered further, that a copy of the above be forwarded to the Governments of Madras, Bombay, North-Western Provinces, the Punjab, and the Straits' Settlements for information and necessary orders.

(A true extract)

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

No. 102.

FINANCIAL DEPARTMENT, *Fort William, the 31st October 1860.*

The modification recommended by the Lieutenant Governor of Bengal is approved.

Copy forwarded to the Home Department, with reference to Endorsement, No. 2347, dated 18th instant, for communication to the Government of Bengal.

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

Extract from a Letter from the Secretary to the Government of India, in the Financial Department, to the Civil Auditor. Bombay, dated 1st November 1860, No. 10936.

I am directed to acknowledge the receipt of your letter, No. 1759, dated 20th ultimo, and in reply to state that the Visitation Allowance granted to the Bishop during the period he is absent on tour in his Diocese, may be looked upon as a Travelling Allowance and exempted from assessment of Income Tax.

No. 103.

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

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, 14th November 1860.

REVENUE DEPARTMENT.

The following Notifications by the Government of India are republished for general information:—

"No. 97.

FORT WILLIAM, the 27th October 1860.

Read the following:—

No. 103 A.

From G. COUPER, Esq.,

Secretary to the Government, North-Western Provinces,

To C. H. LUSHINGTON, Esq.,

Secretary to the Government of India, Financial Department, Fort William.

(REVENUE.—INCOME TAX.)

Dated Nynne Tal, the 12th October 1860.

SIR,—Under the instruction conveyed in a letter from the Home Department, No 1867, dated 4th September last, I am desired to submit copies of a letter, No. 137, dated 1st instant, from the Sudder Board of Revenue, North-Western Provinces, and of the reply thereto of this date, for the consideration of the Government of India in the Financial Department, and to request that the Lieutenant Governor may be informed whether his ruling of the point referred by the Board is correct or not. The question is a doubtful one, and the Lieutenant Governor is unwilling to put forth the general instruction which is required, until assured that his view has the concurrence of His Excellency the Governor General in Council.

2. It is desirable that all rulings on questions relating to the Income Tax Act should be made known to all Officers concerned in the execution of it, and the Lieutenant Governor therefore desires me to submit his particular request that he may be always favoured with an expression of the views of the Government of India upon all correspondence which may be submitted for their consideration, in obedience to the order conveyed in the letter, No. 1867, dated 4th September, from the Home Department, above referred to.

I have, &c.,

(Signed) G. COUPER,

Secretary to the Government, N. W. Provinces.

(Copy.)

No. 137 of 1860.

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 1st October 1860.

SIR,—The Officiating Collector of Allahabad having submitted to the Sudder Board of Revenue a question regarding the mode of assessing the Income Tax on Banking and Trading Firms having Branches in different stations, I am directed to submit the case for the consideration and orders of the Honorable the Lieutenant

Present.

W. Muir, Esq., Senior Member; and
R. Money, Esq., Junior Member.

Governor, with the following remarks:—

2. The difficulty explained by Mr. Johnstone refers to Rule 42, Section XCVIII. of the Act, and is based on a representation from the chief Mahajuns of Allahabad that it will be impossible to give in correct Returns of the profits of each branch separately, as the accounts are all kept at the head station, and the Agents at the outstations cannot, by any possible means, render the Returns required by the Act at the places where they are located. In illustration, he cites the case of a Firm whose Head Office is at Allahabad, purchasing a quantity of Piece Goods through its Branch at Calcutta, and forwarding it for sale to another Branch at Agra. In this instance, to which Branch is the profit or loss in the transaction to be credited? The purchase money was paid in Calcutta, and the proceeds of the sale received at Agra; but the profit or loss can only be ascertained by a reference to the books at Allahabad.

3. The Board are of opinion that the provisions in Rule 42, Section XCVIII., cannot be declared invariably applicable to native Bankers who have Branch Houses in different Districts. They believe that, though in some instances the Branch Houses act in a double capacity, viz. partly as Agents of the Head Firm, and partly as independent Traders and Bankers, the account of profit and loss on the original transactions of each being made up separately; yet, in the generality of cases, the Branches are simply Agents, and make up no separate yearly accounts of their independent transactions. In such, the Branch transactions can only be regarded as transactions of the general Firm.

4. The Board would therefore recommend that Rule 42, Section XCVIII. of the Act, and Rule 68 of the Resolution, be held applicable only to Branches carrying on an independent trade or business, the accounts of which are made up, and a balance of profit and loss struck independently of the accounts of any Head Firm.

5. Where, on the contrary, the account of all the transactions of the Branches of any Firm are regularly submitted to that Firm, and incorporated in their general calculation of profit and loss, such Branches should not be accounted separate trades or business under Rule 42, but integral parts of the general trade conducted by the Firm. In this case, the Returns and Assessment would be by the Firm alone,—not by its Agents. But the latter might be required to furnish a Return through the Assessor of the place where they reside, which would be sent to the Collector in whose jurisdiction the head quarters of the business are. This would prevent the possibility of any Agency being overlooked.

6. In all cases the Goomashita, Mooneeb, or other Agent will, of course, deliver to his own Assessor a Return of all salaries, profits, or other gains made by him, either in connection with his Principal's Firm or otherwise.

I have, &c.

(Signed) W. H. Lowe, Secretary.

(True copy)

(Signed) J. D. SANDFORD,

Officiating Under-Secretary to Government, N. W. P.

(Copy)

No. 102 A.

From G. COUPER, Esq.

Secretary to the Government of the North-Western Provinces,

To W. H. LOWE, Esq.

Secretary to the Sudder Board of Revenue, North-Western Provinces.

(REVENUE DEPARTMENT.—INCOME TAX.)

Dated Nynec Tal, the 12th October 1860.

SIR,—I am directed to acknowledge the receipt of your letter, No. 137, dated the 1st instant, regarding the mode of assessing the Income Tax on Banking and Trading Firms having Branches in different places.

2. The Mahajuns of Allahabad state that all the accounts being kept at the Head Office of the Firm, it will be impossible to deliver correct Returns of the profits accruing at each of the Branches, as required by Rule 42, Section XCVIII. of the Income Tax Act; and the Board, believing that, "in the generality of cases, the Branches are simply Agents, and make up no separate yearly accounts of their independent transactions," recommend that the rule above cited shall be "held applicable only to Branches carrying on an independent trade or business."

3. The Lieutenant Governor is inclined to think that there is no necessity for putting forth the declaration which the Board advise.

4. In these cases, in which the Branches of Banking or Trading Firms carry on an independent business, and a balance of profit and loss is struck independently of the accounts of any Head Firm, the Returns of actual profits can, of course, be delivered without any difficulty to the Collector acting for the place where the Branch is established, and he will make the assessment.

5. In the other case of Branches whose accounts are incorporated in those of the Head Office, and in the general calculation of profit and loss made in that Office, the Returns would still be given in to the Assessor of the place where the Branch business is carried on, according to the Form No. 7, Part II., and in its 5th column, there would presumably be no entry of profits, but a remark that the balance of profit and loss is struck at the Head Office of the Firm at such a place. In such a case the Assessor might accept the fact, and refrain from computing the assessment altogether; or if he should act under Section XLVII. of the Act, and the Collector, acting for the place where the Branch is established, should make an assessment in the discretion vested in him by Section LII., the Head Firm will have no difficulty in proving that the profits returned by them include the profits derived from the transactions of the Branch, and in so obtaining relief from the double assessment under the provisions of Part XIV. of the Act.

6. Under this Rule a Firm having Branches by which a balance of profit and loss is not struck independently of the accounts at the Head Office, would be assessed on the whole of their profits for the year by the Collector acting for the place where the Head Office is situate, and there would be no such departure from the terms of the Law as the declaration advised by the Board would apparently involve. Rule 44 of Section XCVIII. would seem to show that such is the intention of the Law, and this view is corroborated by the fact that Rule 42 contemplates the carrying on, by a person of the *same* trade or business in different places, and requires the Returns to be delivered and the assessment to be made in each of such places without any reservation as to *separate* trades or businesses.

7. The same result, it seems, would follow upon the course which the Board recommend. They state, in paragraph 5 of your letter, that the Agents of a Firm "might be required to furnish a Return through the Assessor of the place where they reside, which would be sent to the

Collector in whose jurisdiction the Head Quarters of the business are;" but if such Return exhibit profits chargeable to the duties under the Act, such Assessor would be bound, under the terms of the Law, to compute the duties himself, and to include the party making the Return in the Abstract which he is required by Section LI. to lay before the Collector acting for the place where the business is carried on; and the Collector similarly would be bound to make the assessment. On the other hand, if the Return exhibit no assessable profits, the result would be that set forth in paragraph 5 of this letter.

8. The Lieutenant Governor does not see how, without a transgression of the Law, any other course than that above described can be followed. The same end is attained as that contemplated by the Board, though by different means.

9. Under a general instruction received, copy of this correspondence will be submitted to the Government of India, in the Financial Department, for consideration and any further orders that may be necessary. The course of proceeding described in this letter will be followed until it be declared to be incorrect.

I have, &c.,

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

(True copy)

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

RESOLUTION.—The Governor General in Council approves of the ruling of the Lieutenant Governor of the North-Western Provinces, as set forth in his letter, No. 103 A., dated the 12th instant, to the Board of Revenue, in respect to the mode of assessing the Income Tax on Banking and Trading Firms having Branches in different places.

With reference to the request of the Lieutenant Governor, contained in paragraph 2 of his Secretary's letter, No. 103 A., dated the 12th instant, that he may be favoured with an expression of the views of the Government of India upon all correspondence connected with the Income Tax which may be submitted to it for consideration and orders, the Governor General in Council resolves 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.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Government of the North-Western Provinces, in reply to letter from that Government, quoted above.

Ordered also, that a copy of the Resolution, and of the letter from the Government of the North-Western Provinces, quoted above, and of its enclosures, be published in the *Calcutta Gazette*, for the information of the several Local Governments and Officers concerned.

By order of the Governor General in Council,

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

No. 124 of 1860.

From W. H. LOWE, Esq.,
Secretary, Sudder Board of Revenue, North-Western Provinces,

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

(SEPARATE REVENUE DEPARTMENT.)

Dated Allahabad, the 25th September 1860.

SIR,—It has been brought to the notice of the Board by the Collector of Allahabad that the terms of Act XXXII. of 1860 impose a duty of 4 per cent. on every 100 Rupees of Income of whatever amount the Income may be, and that the power of granting exemption under Part XIII. is limited to the Collector, on proof being advanced before him that the Income of the applicant is below the prescribed limits.

Present.
M. Muir, Esquire, Senior Member;
and R. Money, Esquire, Junior Member.

2. It would seem to follow, from the letter of the Law, that Assessors must assess at 4 per cent., leaving the exemption to be proved and admitted before the Collector. This surmise is supported by the manner in which the Assessors' Forms 12, 13, and 17, have been prepared, the duties entered therein being 3 and 1 per cent., and not 2 per cent.

3. The Board would submit that a rule such as the above would be in itself absurd; it would multiply business to an enormous extent without any advantage whatever; and it would produce misunderstanding on the part of the people who would not understand the object of the Assessors in rating them at a per-centage higher than that laid down in the Law.

4. The Board have accordingly instructed the Collector of Allahabad that persons with Incomes below 500 Rupees per annum are to be allowed to return themselves at the rate of 2 per cent, and that the Assessors are to admit the assessment at 2 per cent. wherever they have no means for considering that an individual's Income from all sources does not reach 500 Rupees per annum.

5. But as this ruling is an apparent contradiction to the letter of the Law, I am directed to report the subject for the consideration of the Honorable the Lieutenant Governor.

I am, &c.

(Signed) W. H. LOWE, Secretary.

(Copies.)

No. 98 A. of 1860.

From G. COUPER, Esq.,

Secretary to Government of the North Western Provinces.

To W. H. LOWE, Esq.,

Secretary, Sudder Board of Revenue, North Western Provinces, Allahabad.

(REVENUE DEPARTMENT.—INCOME TAX.)

Dated Nynce Tal, the 12th October 1860.

SIR,—I am directed to acknowledge the receipt of your letter, No. 124, dated 25th ultimo, in which you state that the Board have instructed the Collector of Allahabad that persons having Incomes below 500 Rupees must be allowed to return themselves at the rate of 2 per cent. even though, according to the terms of the Law, a duty of 3 per cent. and 1 per cent. is chargeable on every 100 Rupees of Income, of whatever amount the Income may be.

2. It is correctly stated by the Board that by the letter of the Law (Sections I. and III. Act XXXII. of 1860,) the Tax is chargeable only at the rate of 3 and 1 per cent. no matter what the amount of Income may be, and that every person having an Income of less than 500 Rupees per annum is required by Section CXVII. to "prove his title to exemption from a higher rate of duty than 2 per cent."

3. But the Lieutenant Governor thinks that, in the spirit of the Law, the Returns made to the Special Notice, by a person returning his Income at less than 500 Rupees per annum, must, if accepted by the Assessor and the Collector, be regarded as "proving, to the satisfaction of the Collector," that the person making the return is entitled to be assessed at the lower rate of 2 per cent., allowed in such cases by Section CXVII. of the Act.

4. The Lieutenant Governor cannot suppose that it was the intention of the Legislature, by Section CXVII. of the Act, to require that the Collector, though fully satisfied, from the Returns made by A, that A has an Income of less than 500 Rupees, should nevertheless assess A at the rate of 3 per cent. and 1 per cent., and should then call upon him to "prove" that "the aggregate amount of his profits or Income," XX. "though amounting to 200 Rupees per annum, is less than 500 Rupees per annum.

5. It is certain, as observed by the Board, that such a rule would add enormously, and at the same time quite uselessly, to official labour.

6. There is no question, it may be observed, of persons "*returning themselves at 2 per cent.*" What the Special Notice requires is, that every person, on whom it may be served, shall make a Return of his profits or Income in certain prescribed Forms, and it rests with the Assessor to compute the duties, and with the Collector to make the final assessment in accordance with the Law. There is no obligation on the persons making the Returns to denote in any way the "rate" at which the duty will be chargeable.

7. Under general instructions to that effect, copies of this correspondence will be submitted for the consideration of the Government of India. Should the foregoing construction of the Law be accepted by the Government of India, it will be necessary to advise all Collectors and Officers in charge of Districts accordingly.

I have, &c.

(Signed) G. COUPER,

Secretary to the Government of the N. W. P.

No. 99 A.

REVENUE DEPARTMENT, NORTH-WESTERN PROVINCES.

Dated Nynce Tal, the 12th October 1860.

ORDER.—Ordered, that copies of the foregoing be forwarded to the Secretary to the Government of India in the Financial Department, with a request that this Government may be informed whether the construction of the Law contained in this correspondence is correct or not; and, if not, that the true ruling may be communicated for guidance.

(Signed) J. D. SANDFORD,

Officiating Under-Secretary to the Government of the N. W. P.

No. 98.

FORT WILLIAM, FINANCIAL DEPARTMENT.

The 26th October 1860.

The Lieutenant Governor's construction of the Income Tax Act, contained in the correspondence that accompanies docket No. 99 A., dated 12th instant, appears to the Governor General in Council to be correct.

Ordered, that a copy be sent to the Government of the North-Western Provinces.

Ordered also, that 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."

By order,

A. D. ROBERTSON,
Acting Secretary to Government.

Bombay Castle, 14th November 1860.

JUDICIAL DEPARTMENT.

The subjoined Act of Parliament, 23 and 24 Vict. Cap. 88, being "An Act to extend certain Provisions for Admiralty Jurisdiction in the Colonies to Her Majesty's Territories in India," is republished for general information :—

"ANNO VICESIMO TERTIO ET VICESIMO QUARTO VICTORIÆ REGINÆ.

CHAPTER LXXXVIII.

An Act to extend certain Provisions for Admiralty Jurisdiction in the Colonies to Her Majesty's Territories in India. [13th August 1860.]

Whereas an Act was passed in the Session holden in the Twelfth and Thirteenth Years of Her Majesty, Chapter Ninety-six, "to provide for the Prosecution and Trial in Her Majesty's Colonies of Offences committed within the Jurisdiction of the Admiralty," and by such Act it was provided, that, for the purposes thereof, the word "Colony" should mean any Island, Plantation, Colony, Dominion, Fort, or Factory of Her Majesty, except the United Kingdom and the Islands of *Man, Guernsey, Jersey, Alderney, and Sark*, and the Islands adjacent thereto respectively, and except also all such Parts and Places as were under the Government of the *East India Company*. And whereas it is expedient that the Provisions of the said Act should extend to all Parts and Places heretofore under the Government of the *East India Company* in like manner as to other Colonial and Foreign Possessions of Her Majesty: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows :—

I. So much of the said Act as excepts the Parts and Places then under the Government of the *East India Company*, from the Interpretation of the Word "Colony" shall be repealed, and for the Purposes of the said Act the Word "Colony" therein shall include and apply to every Part and Place heretofore under the Government of the *East India Company*, or which may be under the Government of Her Majesty in *India*, and all the Provisions of the said Act shall be construed and take effect accordingly.

II. Provided always that, where any Person within any Place in *India* is charged with the Commission of any Offence, in respect of which Jurisdiction is given by the said Act, or where any Person, charged with the Commission of any such Offence, is brought for Trial under the said Act to any Place in *India*, if at any Time before his Trial he make it appear to the Court exercising Criminal Jurisdiction in the Place where he is so charged or brought for Trial, that in case the Offence charged had been committed in such Place, he could have been tried only in the Supreme Court of One of the Three Presidencies in *India*, and claim to be tried by such a Supreme Court accordingly, the said Court exercising Criminal Jurisdiction as aforesaid shall certify the Fact and Claim to the Governor of such Place or chief Local Authority thereof, and such Governor or chief Local Authority thereupon shall order and cause the Person charged to be sent in Custody to such One of the Presidencies as such Governor shall think fit for Trial before the Supreme Court of such Presidency, and the said Supreme Court and all public Officers and other Persons in the Presidency shall have the same Jurisdiction and Authorities, and proceed in the same Manner in relation to the Person charged with such Offence, as if the same had been committed or originally charged to have been committed within the Limits of the ordinary Jurisdiction of such Supreme Court."

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

H. L. ANDERSON,
Chief Secretary to Government.

Bombay Castle, 14th November 1860.

GOVERNMENT NOTIFICATIONS TO THE PUBLIC.

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.

ઉપલ ઉપરના કરની જાહેરખબર.

સને ૧૮૬૦ ના ૩૨ માં ધારાસુચન જે રાખ્યો પતરકો ભરી મોકલે તેઓએ ફરમાઓ તથા એકરાર ઉપર પોતાની સહી કરવી. સરકારી પગાર જે આફસમાં કપાએ છે તે વગેરે પતરક ભરનારની ખીજી આમેપત નહીં હોએ તો તેણે શકલા પતરકોની ઉપર (ખાલી) એ રાખદ સુકવા અને દરએક ફરમાની ઉપર તથા એકરાર ઉપર રાહી કરવી.

૨. ઉપલ ઉપર કરની ખાખતોની શંધી સમજીત આરોસરો અથવા ઇસીશીઆલ કમીશનરથી આપવામાં આવશે.

A. F. BELLASIS,

મુંબઈ ટાઉનહાલ તરીખ ૭ મી નવેમ્બર સન ૧૮૬૦.

પ્રેસિડેન્ટ આફધી ઇન્કમ ટાક્સ કમીશન.

उत्पन्नावरील कराची जाहीरखबर.

સન ૧૮૬૦ જે ૩૨ વે કાયદા અન્વયે જે લોક પત્રકે લિહૂન ઘાઠવિલી ત્યાંણી પત્રકે વે ઇકરાર યાંવર આપલી સહી કરાવી. સરકારી પગાર જ્યા આફસાંત કાપલે જાતાત ત્યા શિવાય પત્રક લિહૂન દેનારાયેં દુસરેં ડક્ક નસેલ તર ત્યાને સર્વે પત્રકાંવર (ખાલી) હા શબ્દ લિહાવા આણિ દરએક પત્રક વે ઇકરાર યાંવર સહી કરાવી.

૨. ઉત્પન્નાવરીલ કરાવાવદ સર્વે સમજૂત આસેસર વે સેશિઅલ કમીશનરાપાસૂન મિલેલ.

A. F. BELLASIS,

પ્રેસિડેન્ટ આફધી ઇન્કમ ટાક્સ કમીશન.

મુંબઈ ટાઉનહાલ, તારીખ ૭ વી નવેમ્બર સન ૧૮૬૦.

REVENUE DEPARTMENT.

The following Notifications, issued by the Government of India, are republished for general information :—

"FINANCIAL DEPARTMENT.

Memorandum.

Republished in the Bombay Government Gazette, dated 15th November 1860, pages 829 and 830.

The arrangement of the correspondence published in pages 2318 and 2319 of the *Calcutta Gazette* is cancelled, and the following is substituted for the same :—

No. 9939.

Extract from the Proceedings of the Government of India, in the Financial Department, dated 28th September 1860.

Read the following :—

No. 2106, Home Department, Fort William, the 22nd September 1860

(forwarded to the Financial Department, with reference to the Extract No. 8041, dated the 7th instant from that Department).

From W. S. SETON KARR, Esq., Officiating Secretary to the Government of Bengal, to the SECRETARY to the GOVERNMENT OF INDIA, HOME DEPARTMENT, No. 2499, dated Fort William, 18th September 1860.

(REVENUE.—INCOME TAX.)

SIR,—I am directed to forward, for the consideration and orders of His Excellency the Governor General in Council, the accompanying copy of a letter* from the Commissioner of Bhagulpoore, submitting, for decision, two questions bearing on the Income Tax Act.

2. With regard to the first question, the Lieutenant Governor does not think that the Act allows an Assessor to employ others with or without an oath of secrecy to read Assessment Returns.

3. As regards the second question, the Lieutenant Governor is of opinion that the Return for land should be made in the District where the land is situated.

From G. U. YULE, Esq., C. B., Commissioner of Bhargulpore, to the SECRETARY to the GOVERNMENT OF BENGAL, No. 169, dated 5th September 1860.

SIR,—May I beg the favour of a speedy reply to the two following questions regarding the Income Tax, as, until my doubts are satisfied, I cannot fix the number of Assessors for these Districts, or make a selection of persons for Assessors:—

1st.—Is an Assessor required by law to read himself, in fulfilment of the oath of secrecy, all Returns of Income made to him, and with his own hand make the entries in the Abstract (Section 46), and prepare the duplicates of Assessment (Section 143)?

If so, then all European and Native Deputy Collectors are shut out from being Assessors, or from exercising the powers of a Collector with regard to the Income Tax in this division, because the Returns will be in four languages, and principally in Nagree, which language no European and no Native Deputy Collector, and very few Natives of a class likely to afford Assessors, can read fluently or write at all.

If not, then the oath of secrecy is, I suppose, to be administered to the Subordinates who will have to read the Returns and write the entries, &c. after the assessment has been made by the Assessor or Deputy Collector.

2nd.—Is the Return for an Estate, according to Rule 4 Section 97, whose owner is non-resident, to be made by his Agent under either Section 40 or Section 80 in the District where the estate lies, or is it to be made by the owner in the district where he may reside, and where is the assessment to be made?

If the Returns and assessment of an Estate here, for instance, are to be made in Calcutta because the owner resides there, then the cheating will be enormous, and the confusion and correspondence tremendous.

FINANCIAL DEPARTMENT, *Fort William, the 28th September 1860.*

RESOLUTION.—His Excellency the Governor General in Council agrees in the view taken by the Honorable the Lieutenant Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the official language of the District.

2. With respect to the second question, His Excellency in Council considers that the Return for an estate, the owner of which is non-resident, should be made by his Agent in the District where the land is situated.

Ordered, that a copy of the above be forwarded to the Home Department, for information and communication to the Government of Bengal.

Ordered also, that a copy of the above be forwarded to the Foreign Department, for information and communication to the Administrations under that Department.

Ordered further, that a copy of the above be forwarded to the Governments of Madras, Bombay, North-Western Provinces, the Punjaub, and the Straits Settlements for information and necessary orders.

(A true extract)

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

No. 3031.

From H. BELL, Esq.,

Under-Secretary to the Government of Bengal,

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

(REVENUE.)

Fort William, the 12th October 1860.

SIR,—With reference to paragraph 2 of the Resolution of the Government of India, in the Financial Department, No. 9939, dated the 28th ultimo (forwarded with your Office Memorandum, No. 2203 of the 3rd instant), in which His Excellency the Governor General in Council decided that the Return under Rule 4, Section XCVII., Act XXXII. of 1860, for an Estate, the owner of which was non-resident, should be made by the Agent in the District where the land might be situated, I am desired to forward, for the consideration and orders of His Excellency, a copy of a letter, No. 77, of the 8th instant, from the President of the Income Tax Commission, containing a proposition on the same subject.

2. The Commission recommend that one general Return of all lands and house property should be made in the District where the party resides; and that the Return of land and property held in any one District shall be made to the Collector of that District.

3. The Lieutenant Governor thinks the modification desirable, and accordingly recommends it for the sanction of the Supreme Government.

I have, &c.

(Signed) H. BELL,
Under-Secretary to the Government of Bengal.

No. 77.

From A. GROTE, Esq.,
President of the Income Tax Commission,
To W. S. SETON KARR, Esq.,
Officiating Secretary to the Government of Bengal.

Dated the 8th October 1860.

SIR,—I have the honour to request the instructions of His Honour the Lieutenant Governor on the following point:—

2. The Act provides (Rule 4, Section XCVII.) for a general Return of all lands and house property in whatever District situated. There are many wealthy residents of Calcutta and the suburbs who hold such property in a dozen districts, and even beyond the limits of the Lower Provinces, and they are puzzled where to make their Returns.

3. Strictly speaking, they should make Returns not only to our Commission, but to the Collectors of the several Districts in which their property is situated. But it is better, we think, to dispense with such repetitions. For the purposes of the Acts, it will be sufficient if such parties make one general Return of all their land and house property, and confine their District Returns to an enumeration of what they hold in the particular District in which the Return is made. The general Return should always be made to the Commissioner or the Collector of the District in which the party resides.

4. I think it very necessary that there should be one general Return of land and house property. There are many residents of Calcutta who hold such property, rent-free lands especially, in Districts, the Collectors of which have no record or knowledge of their ownership. A general rule on the subject will be necessary, should His Honour the Lieutenant Governor take the same view of it which is held by our Commission.

No. 2347.

Forwarded to the Financial Department for consideration and orders.

By order, &c.

(Signed) H. U. BROWNE,

Home Department, the 18th October 1860.

Under-Secretary to the Government of India."

No. 102.

FINANCIAL DEPARTMENT, Fort William, the 31st October 1860.

The modification recommended by the Lieutenant Governor of Bengal is approved.

Copy forwarded to the Home Department, with reference to Endorsement, No. 2347, dated 18th instant, for communication to the Government of Bengal.

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

No. 108.

Extract from the Proceedings of the Government of India, in the Financial Department, under date the 2nd November 1860.

Read again the Extract from the Proceedings of Government in this Department, No. 9939, dated 28th September 1860.

RESOLUTION.—His Excellency the Governor General in Council resolves, that paragraph 1 of the Financial Resolution noted above, be modified as follows:—

Present Ruling.

His Excellency the Governor General in Council agrees in the view taken by the Honorable the Lieutenant Governor of Bengal in respect to the first question. The Returns of Income should be required to be made in English, or in the official language of the District.

Altered Ruling.

His Excellency the Governor General in Council agrees in the view taken by the Honorable the Lieutenant-Governor of Bengal in respect to the first question, provided the Returns of Income are made in English, or in the official language of the District; if made in any other language which may be unknown to the Assessor, the Oath of Secrecy should be administered to the Subordinates who will have to read the Returns and write the Entries, &c., after the Assessment has been made by the Assessor or Deputy Collector.

The 2nd paragraph of the Resolution to be retained without any alterations.

ORDER.—Ordered, that the above Extract, as now modified, be published in the *Official Gazette*, for the information and guidance of all Departments, Governments, and Officers concerned.

(A true Extract)

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

Extract from a Letter from the Secretary to the Government of India, in the Financial Department, to the Civil Auditor, Bombay, dated 1st November 1860, No. 10936.

I am directed to acknowledge the receipt of your letter, No. 1759, dated 20th ultimo, and in reply to state that the Visitation Allowance granted to the Bishop during the period he is absent on tour in his Diocese, may be looked upon as a Travelling Allowance and exempted from assessment of Income Tax.

No. 103.

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

By order of the Governor General in Council,

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

No. 104.

Extract from the Proceedings of the Government of India in the Financial Department, under date the 1st 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.

Read the following papers containing rulings which have not been published :—

"No. 149.

Extract from the Proceedings of His Excellency the Governor General in Council in the Military Department, under date the 6th August 1860.

'No. 322.

From Lieutenant-Colonel J. HANNYNGTON,

Officiating Military Auditor General, and Controller of Military Finances,

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

Fort William the 1st August 1860.

SIR,—I have the honor to state that the Presidency Paymaster has enquired, with advertence to Clause 127 of Act XXXII. of 1860, whether Pensioned Soldiers, equally with effective Non-Commissioned Officers and Privates, are exempted from the Income Tax.

Chelsea Pensioners in England do not pay the Tax; but that may be, because it does not extend to Incomes so small as their stipends. They are also liable to serve in a Veteran Battalion, or in a Regiment of the Line within the United Kingdom.

It was intimated in Government letter No. 579, of 16th February 1853, that Pensioners are not subject to Military Law but to the Civil Tribunals.

If the Income Tax be recovered from Military Pensioners, I apprehend that the Pensions of European and Native Officers will be liable equally with the stipends of Non-Commissioned Officers and Privates.

There does not appear to be any exemption in the Act.'

RESOLUTION.—The Right Honorable the Governor General in Council resolves that Military Pensioners, as coming within the spirit of Section CXXVII. of the Income Tax Act, are exempted from the Tax.

Ordered, that a copy of the above be transmitted to the Financial Department for information.

(True Extract)

(Signed) R. J. H. BIRCH, Major General,
Secretary to the Government of India,"

ORDERED, that a copy of the above Extract be forwarded to the Accountant-General, to the Government of India, the Accountants-General, Madras and Bombay, and the Accountants, Bengal, the North-Western Provinces, and the Punjab, for their information.

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

Fort William, Financial Department, the 7th August 1860.

No. 752.

From the Honorable E. DRUMMOND,

Accountant-General to the Government of India,

To C. H. LUSHINGTON, Esq.,

Secretary to the Government of India, Financial Department.

SIR,—I have the honor to request the instructions of Government in regard to the proper construction of Sections CXI. to CXIV. of Act XXXII. of 1860, for the guidance of Accountants and Treasury Officers generally.

* To be returned.

2. From the accompanying correspondence* it will be remarked that there is a difference of opinion as to the true intent of Section CXII.

3. The meaning of the Act appears to me to be, that duties assessed under Schedules 1 and 2 shall be paid into the Treasury of the Presidency Towns, Stations in the Straits' Settlements, or Districts in which they shall be assessed, and that a separate account thereof shall be kept in such Treasury; and that such duties, together with receipts specified in Section CXLI., are the residue referred to in Section CXIV.

4. Further it appears to me that duties paid under Schedules 3 and 4 are to be shown in a separate account in the Treasury into which they are paid, and that the total amount so paid throughout India is ultimately to be appropriated in the manner laid down in Section CXCIIL.

I have, &c.,

(Signed) E. DRUMMOND,

Accountant General to the Government of India.

Fort William, Accountant General's Office, General Department, the 17th August 1860.

No. 7330.

From C. H. LUSHINGTON, Esq.

Secretary to the Government of India, Financial Department,

To the Honourable E. DRUMMOND,

Accountant-General to the Government of India.

(FINANCIAL DEPARTMENT.)

Fort William, Council Chamber, the 21st August 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 752, dated the 17th instant, requesting instructions in regard to the proper construction of Sections CXI. to CXCIIV. of Act XXXII. of 1860, for the guidance of Accountants and Treasury Officers generally, and stating that there is a difference of opinion as to the true intent of Section CXCIIL.

2. In reply, I am desired to inform you, that the separate account referred to in Section CXCIIL. is not intended to include the duty assessed either upon interest on Government Securities, or upon salaries of Public Officers, and consequently that no note need be made on Interest Drafts, or on Salary Bills, of the place of residence of the holders. The account under Section CXCIIL. is intended to include only the 1 per cent. assessed on persons residing in, or carrying on business in any Presidency Town or Station or in any District, and assessed *at the place of residence or of business*, under the rules of the Act.

3. With the above explanation, I am desired to add the bearing of Sections CXI., CXCI., CXCIIL. and CXCIIV. will be clear.

I have, &c.,

(Signed) C. HUGH LUSHINGTON,

Secretary to Government of India

* Foreign, Home, Military, and Public Works Departments.

† Governments of Madras, Bombay, Bengal, North-Western Provinces, Punjab, and Straits Settlements.

‡ Accountants-General, Madras and Bombay.

Accountants, Bengal, North-Western Provinces, and Punjab.

Civil Auditors, Fort William, Madras, Bombay, North-Western Provinces, and Punjab.

ORDERED, that a copy of the above letter be sent to the Departments,* Governments,† and Officers‡ noted in the margin, for information and guidance.

(Signed) C. HUGH LUSHINGTON,

Secretary to the Government of India.

No.

From H. D. SANDEMAN, Esq.,

Officiating Civil Auditor,

To W. GREY, Esq.,

Secretary, Home Department.

Fort William, 21st August 1860.

SIR,—I have the honor to request that you will have the goodness to inform me whether it is intended, under Section CXXVII. of Act XXXII. of 1860, to exempt the Officers and Public Servants noted in the margin, whose salaries may be less than Rupees 415-6-0 a month, from the operation of the Income Tax.

1. Civil Assistant Surgeons.
2. Deputy Superintendents of Police.
3. Serjeants of Police.
4. Police Darogahs.
5. Jail Darogahs.

I have, &c.,

(Signed) H. D. SANDEMAN,

Officiating Civil Auditor.

No. 1590.

From Lord H. ULICK BROWNE,

Under-Secretary to the Government of India, Home Department,

To H. D. SANDEMAN, Esq.,

Officiating Civil Auditor.

(HOME DEPARTMENT, REVENUE.)

Fort William, the 27th August 1860.

SIR,—In reply to your letter No.—, dated the 21st instant, I am directed to communicate as follows:—

- 1st.—Under Section VII. of Act No. XXXIX. of 1860, Assistant Surgeons of Her Majesty's Indian Military Forces, employed as Assistant Surgeons of Civil Stations, are not exempted from the operation of the Income Tax.

2nd.—Under the terms of Section CXXVII. of Act No. XXXII. of 1860, all Officers of Civil Police are exempted.

3rd.—Jail Darogahs are not exempted.

I have, &c.,

(Signed) H. ULICK BROWNE,

Under-Secretary to the Government of India.

No. 541.

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

SIR,—I have the honor to submit copy of a correspondence with the Solicitor to Government, and the original opinion of the Advocate-General, and the cancelled London Bill, No. 70, dated 7th June 1860, referred to therein, for information and such orders as Government may see fit to issue.

I have, &c.,

(Signed) J. I. HARVEY,

Sub-Treasurer.

Fort William, General Treasury, the 5th September 1860.

No. 524.

To the SOLICITOR TO GOVERNMENT.

SIR,—I have the honor to refer you to Rule 2, Section XCIX. Act XXXII. of 1860, and to forward for inspection a London Bill, No. 70, dated 7th June 1860, drawn on India, in payment of Interest accruing on enfaced Government Promissory Notes of the Indian Government held in England, and to request that you will obtain for me the opinion of the Advocate-General with the least possible delay, on the point whether *similar Bills*, BEING FOR AMOUNT OF INTEREST FALLING DUE ON OR AFTER THE 1ST AUGUST 1860, and on which the Income Tax (I presume the English Tax) has been deducted in England, as shown in the Bill herewith forwarded, are, on presentation for payment *here*, subject to further deduction of Indian Government Income Tax, under the Section above quoted, or are exempt from any further charge on account of Income Tax in India in consequence of the deduction, as shown in the Bill, of the Income Tax in England.

I have, &c.,

(Signed) J. I. HARVEY,

Sub-Treasurer.

General Treasury, the 4th September 1860.

P. S.—The return of the Bill sent for inspection is requested when no longer required.

(Signed) J. I. HARVEY,

Sub-Treasurer.

(True Copy)

(Signed) J. I. HARVEY,

Sub-Treasurer.

No. 273.

From R. F. STACK Esq.,

Officiating Solicitor to Government,

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

Fort William, the 4th September 1860.

SIR,—With reference to your letter No. 524, dated the 4th instant, I have the honor to forward herewith, for your information, a copy of the Advocate General's Opinion as to whether a London Bill for payment of Interest on Government Securities is subject to any deduction in respect of Indian Income Tax.

2. The Bill No. 70, dated 7th June 1860, is herewith returned.

I have, &c.,

(Signed) R. F. STACK,

Officiating Solicitor to Government.

OPINION.

I am clearly of opinion that the Bill in question is not subject to any deduction in respect of Indian Income Tax, and should be paid in full.

I presume, from its date, that the Bill is one drawn in London in payment of a Note of the 5½ per Cent. Loan, enfaced for payment in London by Draft in Calcutta *before* the treasury announcement in Calcutta that no Promissory Notes would be so enfaced for the future, otherwise than subject to the deduction of Indian Income Tax. The holders of all Notes of the Government of India enfaced before the Income Tax came into operation, for payment of Interest in London by Draft in Calcutta, without the addition of the words "subject to Indian Income Tax," or similar words, will be entitled, I think, to receive the Bills in London for the amount of the Interest, without any deduction of Indian Income Tax; and the holders of the Bills so drawn will be entitled to payment of them in India without any such deduction; and even as to Notes enfaced after the Income Tax came into operation, if the authorities in London omit to notify on the face of the Bill that it is subject to *Indian* Income Tax, any *bonâ fide* holder of the Bill for value, without notice, may claim payment of the amount of the Bill without deduction in Calcutta.

The circumstance that English Income Tax has been deducted (whether rightly or wrongly) from the amount of the Bill in London can in no way affect the question as to the deduction of Indian Income Tax from the amount of the Bill in Calcutta.

The 4th September 1860.

(Signed) W. RITCHIE.

(True Copy)

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

No. 8038.

To the SUB-TREASURER, Fort William.

(FINANCIAL DEPARTMENT.)

SIR,—I am directed to acknowledge the receipt of your letter No. 541, dated the 5th instant, forwarding copy of a correspondence with the Solicitor to Government, together with a cancelled London Bill, No. 70, dated 7th June last, for information and such orders as the Government may see fit to issue.

2. In reply, I am desired to inform you, that His Excellency the Governor General in Council, seeing no reason to dispute the correctness of the opinion of the Advocate General on the subject referred to, requests that it may be acted upon.

3. The original enclosures of your letter are returned, copies being kept for record.

I have, &c.,

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

Council Chamber, the 8th September 1860.

ORDERED, that a copy of the above letter, together with a copy of that to which it is a reply, and * Enquiring whether Secretary of State's its enclosures, be sent to the Sub-Treasurer at Madras, for Drafts for Interest due on the 1st August are information and guidance, in reply to his Telegram* of the subject to deduction of Income Tax. 1st instant.

Ordered also, that a copy of the same documents be sent to the Sub-Treasurer, Bombay, for information and guidance.

No. 103.

Extract from the Proceedings of His Excellency the Governor General in Council, in the Military Department, under date the 4th September 1860.

No. 2970 of 1860.

From Captain W. F. MARRIOTT,
Acting Secretary to Government,

To Major-General Sir R. J. H. BIRCH, K.C.B.,
Secretary to Government of India, Military Department.

SIR,—With reference to your letter No. 128, of 4th August, I am directed to request information whether Naval Pensioners are exempt from the Income Tax.

I have, &c.,

(Signed) W. F. MARRIOTT, Captain,
Acting Secretary to Government.

Poona, the 21st August 1860.

ORDERED, that a copy of the above letter be forwarded to the Home Department (Marine) for consideration.

(True Extract)

(Signed) F. D. ATKINSON, Major,
Deputy Secretary to the Government of India.

No. 1991.

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

By order, &c.,

(Signed) H. U. BROWNE,
Under-Secretary to the Government of India.

Home Department, the 11th September 1860.

No. 9235.

To the ACTING SECRETARY TO THE GOVERNMENT OF BOMBAY.

(FINANCIAL DEPARTMENT.)

SIR,—I am directed to acknowledge the receipt of your letter, to the address of the Secretary to the Government of India in the Military Department, No. 2970, dated 21st ultimo, requesting information whether Naval Pensioners are exempt from the Income Tax.

2. In reply, I am desired by the Governor General in Council to intimate that Naval Pensioners in receipt of pensions, not exceeding the pay and allowances of a *Lieutenant of the Navy*, may be exempted

from Income Tax, as coming within the spirit of Section IX. of the Act No. XXXIX. of 1860, in the same way as Military Pensioners have been exempted under the orders passed by this Government in the Military Department, No. 149, dated the 6th August 1860, copy of which is annexed for reference.

I have, &c,

(Signed) C. H. LUSHINGTON,

Secretary to the Government of India.

Fort William, the 14th September 1860.

Accountant-General, India.
 " " Madras.
 " " Bombay.
 " " Bengal.
 " " N. W. P.
 " " Punjab.

ORDERED, that a copy of the above letter be sent to the Offices of Account noted in the margin, for information, with reference to the communication from this Department, dated the 7th ultimo.

No. 3A.

From G. COUPER, Esq.

Secretary to the Government of the N. W. P.,

To the SECRETARY TO THE GOVERNMENT OF INDIA,
 Home Department, Fort William.

(REVENUE.)

Dated Nynee Tal, the 1st September 1860.

SIR,—Section CXXXIII. Act XXXII. of 1860 empowers the Local Government, subject to the approval of His Excellency the Governor General in Council, to exempt from the duties chargeable under the Act, all property, whether moveable or immovable, which may be exclusively devoted to religious or quasi-religious and charitable public purposes.

2. The Lieutenant Governor is strongly disposed to exempt all such property entirely from the operation of the Act. He is not insensible to the force of the argument which may be brought against all such exemptions. He readily admits that the very essence of an Income Tax is its universality, and that every exemption adds to the hard bearing of the impost on those who have to pay it. But it is the Lieutenant-Governor's belief, at the same time, that all classes of the community, Christian, Mahomedan, and Hindoo in these Provinces, would rather favor and commend the exemption now advocated than resent it, and would pay their own quota with all the more willingness because of such exemption.

3. It is not intended by this that the personal income of Religiosi should be exempted from duty. These will be charged as the Income of a Trader or a Lawyer would be, *property* only, whether moveable, or immovable being excepted.

4. The Income Tax Receipts will be but little diminished, the Lieutenant-Governor thinks, by this exemption, while the chances of opposition to the execution of the Act, and the risk of arousing the religious fanaticism of the Mahomedan and Hindoo classes, will be averted.

5. I am desired by the Lieutenant-Governor to request the earliest practicable reply to this proposal.

I have, &c.,

(Signed) G. COUPER,

Secretary to Government of the N. W. P.

No. 1992.

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

By order, &c.,

(Signed) H. U. BROWNE,

Under-Secretary to the Government of India.

Home Department, the 11th September 1860.

Message by Electric Telegraph.

From Financial Secretary, Calcutta, Bengal, 15th September,

To the Lieutenant-Governor, N. W. P., Nynee Tal.

I am desired in reply to Mr. Couper's letter No. 3A., of the 1st instant, to state that the Governor General in Council concurs in opinion with you, that all property clearly proved to be exclusively devoted to religious and charitable public purposes should be exempted from Income Tax, on the understanding, however, that the Income of individuals derived therefrom will be taxed, provided it be in excess of Rupees 200 a year.

Copy of the above Message, and of the letter of the Government, North-Western Provinces, to which it is a reply, forwarded to the Foreign Department, and the several Local Governments, for the issue of the necessary orders.

No. 1992, dated 6th September 1860.

From the SECRETARY TO THE GOVERNMENT OF THE PUNJAB,

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

Submits for orders of Supreme Government copy of a letter from the Director of Canals, enquiring whether the Civil Allowances of certain Canal Officers are liable to the Income Tax.

Copy of a Letter No. 569, dated 28th August 1860, from the Director of Canals, Punjab, to the Secretary to the Government of the Punjab.

"The Civil allowances passed to Officers and Non-Commissioned Officers in the Canal Department, for the month of July, having been assessed in this Office under Schedule 4, although the aggregate receipts of the Officers in question are less than the pay and allowances of a Captain of Infantry in Her Majesty's Forces in India, the Superintendent of the BareeDoab Canal objects to the Assessment, and claims exemption under Section CXXXVII. of Act XXXII. of 1860; I have the honor to solicit the orders of His Honor the Lieutenant-Governor whether the term "Pay and allowances" in the above Section includes Civil or Departmental Allowances passed in this Office, and whether such allowances are exempt from the operations of the Income Tax, or not."

(True copy)

(Signed) R. H. DAVIES,
Secretary to Government, Punjab.

No. 4131.

Transferred to the Financial Department for disposal.

By order, &c.,

(Signed) C. U. AITCHISON,
Under-Secretary to the Government of India.

Foreign Department, the 14th September 1860.

No. 9326.

TO THE SECRETARY TO THE GOVERNMENT OF THE PUNJAB.
(FINANCIAL DEPARTMENT.)

SIR,—In reply to your Docket No. 1234, dated 6th instant, enquiring whether the Civil Allowances of certain Canal Officers are liable to the Income Tax, I am directed to refer you to Section VII. of Act XXXIX. of 1860, which declares that the exemption provided in Section CXXXVII. of Act XXXII. of 1860 shall not extend to Military men in Civil employment other than employment in the Police. The Canal Officers in question are therefore liable to the Income Tax.

I have, &c.,

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

Fort William, the 18th September 1860.

No. 2393.

From the UNDER-SECRETARY TO THE GOVERNMENT OF BENGAL,

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

(REVENUE.)

Dated on board the "Rhotos," off Khoostea, the 7th September 1860.

SIR,—I am directed to forward, for submission to His Excellency the Governor General of India in Council, the accompanying Extract (paragraphs 1 to 3) from a letter this day addressed to the President of the Income Tax Commission, and to state that the Lieutenant-Governor will be glad of instructions from His Excellency in Council on the two first points therein referred to, namely, whether a gentleman in private business should be allowed to continue in that business after his appointment as an Assessor; and whether Sircars should be employed to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions.

2. I am at the same time desired to transmit, for the consideration and orders of the Government of India, the accompanying Extract (paragraph 4) from Mr. Grote's letter, relative to a mistake in the amount of salary proposed for the Clerk to the Commissioners.

I have, &c.,

(Signed) H. BELL,
Under-Secretary to the Government of Bengal.

Extract from a Letter from the Under-Secretary to the Government of Bengal, to A. Grote, Esq., President of the Income Tax Commission, No. 2392, dated the 7th September 1860.

PARA. 1.—I am directed to acknowledge the receipt of your letter No. 4, dated the 31st August last, and with reference to paragraph 1, in which you enquire whether it is necessary that an Assessor of the Income Tax shall devote the whole of his time exclusively to the duties of that Office, I am desired to inform you that the Lieutenant-Governor apprehends that it will be generally expedient that an Assessor should devote the whole of his time exclusively to his duties under the Income Tax Act; but the Commissioners may perhaps be aware that Mr. Heysham was allowed to retain his small office of Collector of Suburban Horse and Wheel Tax with his Assessorship, and that Mr. Baker, who is understood to have much spare time at his disposal as Superintendent of Salt Golahs at Howrah, has been allowed to join to his duties in that capacity those of an Assessor for Howrah, on a reduced salary. The highest amount of salary authorised for a Presidency Assessorship is so small, and there is consequently so much difficulty in obtaining qualified men to fill the Office, that it has been found advisable in these instances to allow the Office of Assessor to be held with another Public Office not occupying much of the holder's time.

2. But the Lieutenant-Governor believes that the Commissioners have in view, in putting this question now, the question whether a gentleman in private business should be allowed to continue to employ himself in that business after his appointment as Assessor. This involves other considerations besides that of time for the duties of the Government Office. The general rule is against salaried Officers in the Revenue Department being engaged in private business. But on this point the Lieutenant-Governor will take the instructions of the Government of India.

3. On the question of allowing Sircars to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions, I am directed to state that it still appears to the Lieutenant-Governor that the employment of persons of this sort, on necessarily very low salaries, in any part of the business of Assessment, would be contrary to the spirit of the instructions of the Government of India, and would facilitate abuses, which it is an object of the first importance to avoid. But the Lieutenant-Governor will take the orders of the Government of India on this point also.

Extract from a Letter from A. Grote, Esq., President to the Income Tax Commission, to A. Money, Esq., C.B., Officiating Secretary to the Government of Bengal, dated the 31st August 1860, No. 4.

PARA. 4—I avail myself of this opportunity of correcting a mistake in regard to the salary of the Clerk to the Commissioners. As stated in my letter of the 16th instant, it was intended that this should be fixed at the amount which he has been receiving as Clerk of the Indigo Commission, which I believed to be Rupees 400, instead of Rupees 450, which I find he has actually been drawing. I request that the necessary steps may be taken to rectify this error.

(True Extract)

(Signed) THOMAS JONES,
Registrar, Bengal Secretariat.

No. 2012.

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

By order, &c.,

(Signed) H. U. BROWNE,
Under-Secretary to the Government of India.

Home Department, the 12th September 1860.

No. 9522.

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.
(FINANCIAL DEPARTMENT.)

SIR,—I AM directed to acknowledge the receipt of Mr. Under Secretary Bell's letter No. 2393, dated 7th instant, and in reply to inform you that the Governor General in Council considers, in respect to the first point, that a gentleman in private business should not be allowed to continue in that business after his appointment as an Assessor. If the scale of salary now fixed for the Income Tax Assessors be found insufficient to secure the services of efficient and respectable men, who will devote their whole time to the duties of Assessment, the Governor General in Council requests that His Honor the Lieutenant-Governor of Bengal will propose salaries for the Assessors within such limit as he may deem necessary.

2. Regarding the second point, I am desired to observe that the employment of Sircars to aid the Assessors in their enquiries for the names of parties residing in their respective Divisions, is, in the opinion of His Excellency in Council, highly objectionable. He considers that such enquiries should be conducted by the Assessors themselves, and that the employment of Sircars should not be resorted to except in cases of last necessity.

3. Referring to the third point, the Governor General in Council is pleased to sanction the increase proposed to the salary of the Clerk to the Income Tax Commission, viz. from Rupees 400 to 450 per month.

ORDERED, that a copy of the above letter be sent to the Home Department, with reference to Endorsement No. 2012, dated 12th instant.

Ordered also, that paragraph 3 of the foregoing letter be sent to the Civil Auditor and the Sub-Treasurer, Fort William, for information and guidance.

I have, &c.,

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

Council Chamber, the 21st September 1860.

MEMORANDUM.

The Civil Auditor has, in auditing the Pay Abstract of this Office for August last, taxed that portion of the salary of the Establishment which, in the shape of *Fines*, is credited to Government.

Under Rule 12, Section C, of the Income Tax Act, all Official deductions are exempted from taxation.

The Auditor, or rather his Establishment, thinks that fines imposed by the head of an Office are like fines imposed by the Police or any Judicial Authority.

The undersigned Assistants beg that the Secretary will be kind enough to issue instructions for the refund to them of the amount retrenched from their pay on account of the Tax levied on their Fines.

(Signed) CHARLES ASHE.
" PREONATH DUTT.
" RAJNARAIN DUTT.
" WOODOY CHUNDER MITTRE.
" BHOJOKISSEN GHOSE.
" JUDOO NAUTH GHOSE.
" NILCOMUL BYSACK.
" VESHNU CHUNDER CHATTERJEE.

Financial Department, the 15th September 1860.

No. 9224.

Forwarded to the Officiating Civil Auditor for report.

By order, &c.,

(Signed) C. H. LUSHINGTON,
Secretary to the Government of India.*Fort William, Financial Department, 15th September 1860.*

No. 2979.

From H. D. SANDEMAN, Esq.,
Officiating Civil Auditor,To C. H. LUSHINGTON, Esq.,
Secretary to the Government of India, Financial Department.*Fort William, the 17th September 1860.*

SIR,—I have the honor to acknowledge the receipt of your Memorandum No. 9224, forwarding for report a representation, signed by eight Clerks of your Office, stating that I have, under the Income Tax Act, "taxed that portion of the Salary of the Establishment which in the shape of *Fines* is credited to Government," and requesting that I may be directed to refund the same, in virtue of the provisions of Rule 12, Section C. of the Act.

2. The Rule quoted refers to "official deductions" from Salaries, and the question at issue is therefore, whether a fine is to be regarded in the light of an official deduction, or treated simply as a punitive measure. I have allowed no exemption in such cases on the supposition that fines should be held in the latter of these two senses, and therefore no more admissible to the indulgence of exemption than they would be were they inflicted by a Police Magistrate or other Judicial Authority, the argument of which is, that the Government should not in equity suffer through the misbehaviour of an individual.

3. The question is a nice one, and I have been asked in one instance how I would proceed in the supposed case of a man being fined to the full extent of his salary, where there would be nothing left to tax from; yet the same argument would appear to me to apply even here, and that A. B., a Clerk in an Office, drawing Rupees 100 per mensem would not escape the payment of Income Tax were he fined even to the full extent of his salary by a Judicial Authority for misbehaviour.

I have, &c.,

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

No. 9639.

Extract from the Proceedings of the Government of India, in the Financial Department, dated the 21st September 1860.

Read a Memorandum by Mr. C. Ashe and seven other Assistants, belonging to the Office of the Secretary in this Department, dated 15th instant, representing that the Civil Auditor has, in auditing the Pay Abstract of the Office for August last, taxed that portion of the Salary of the Establishment which, in the shape of *Fines*, is credited to Government, although, under Rule 12 Section C. of the Income Tax Act, all official deductions are exempted from taxation.

Read Endorsement to the Officiating Civil Auditor, Fort William, No. 9224, dated 15th instant, forwarding the the above for report.

Read a letter from the Officiating Civil Auditor, Fort William, No. 2979, dated 17th instant, stating with reference to the above, that "the Rule quoted refers to 'official deductions' from salaries, and the question at issue is, therefore, whether a fine is to be regarded in the light of an official deduction or treated simply as a punitive measure." The Auditor says that he has "allowed no exemption in such cases, on the supposition that fines should be held in the latter of these two senses, and therefore no more admissible to the indulgence of exemption than they would be were they inflicted by a Police Magistrate or other Judicial Authority, the argument of which is, that the Government should not in equity suffer through the misbehaviour of an individual."

RESOLUTION.—The Governor General in Council observes, that the Auditor is wrong in the above view.

2. It cannot, in the opinion of His Excellency in Council, be intended that Clerks should pay Income Tax on any portion of salary stopped by way of fine by the Head of the Office in which they are serving, in the manner indicated in the cases adverted to; and he accordingly directs that, in the cases in question, the amount of Tax so levied be refunded. The Assessment should be made only on the amount paid to the Clerks, though the fact of that amount being liable, or otherwise, in any particular month, will fairly be held to turn on the total amount of salary assigned to their respective appointments.

3. Thus, a man whose salary is Rupees 20, and who has been fined 10 Rupees in any month, will in that month have to pay Income Tax on 10 Rupees only.

Ordered, that a copy of the above Resolution be forwarded to the Civil Auditor, Fort William, for information and guidance, with reference to his letter above noticed.

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

* Home, Foreign, Military, and Public Works Departments.
 † Governments of Bengal, North-Western Provinces, Punjab,
 Madras, and Bombay.
 ‡ Chief Commissioners of Oude, Nagpore, Pegu, and Tenas-
 serim Provinces, and Resident at Hyderabad.
 § Civil Auditors, North-Western Provinces, Punjab, Madras,
 and Bombay.

Ordered also, that a copy of the above Resolution be forward to the Departments,* Governments,† Administrations,‡ and Auditors,§ noted in the margin, for information and guidance, and for the issue of further necessary orders.

(True Extract)

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

Incorporated by Letters Patent.

No. 925.

From the AGRA AND UNITED SERVICE BANK (Limited),
 To the FINANCIAL SECRETARY TO THE GOVERNMENT OF INDIA, Fort William.

Calcutta, the 22nd September 1860.

SIR,—I have the honor to enclose a letter, to your address, from Mr. J. Thornton, Civil Service, the answer to which you will observe he wishes sent through this Bank in an open letter. Your attention in this matter will oblige.

Your, &c.,
 (Signed) H. G. DUNLOP,
 Deputy Manager

From JOHN THORNTON, Esq.,
 Late Bengal Civil Service,

To the FINANCIAL SECRETARY TO THE GOVERNMENT OF INDIA. *London, August 3rd, 1860.*

SIR,—Since I left India, six years ago, the Agra Bank in Calcutta has drawn my Annuity and remitted the amount to me Quarterly in England.

You will oblige me by informing me whether, under these circumstances, the Annuity is subject to the new Indian Income Tax. I have, of course, always paid the English Income Tax upon it, and I must continue do so, under the provisions of the English Act.

I understand that Annuitants, who draw their Pensions in England, have been declared exempt from the Indian Tax, and, as I am virtually in the same position as they are (the money being received and spent in England), I submit that I should be considered exempt also.

I have the honor to request that you will lay this reference before the Right Honorable the Governor General in Council, and that you will inform me of the result in a letter addressed, under a flying seal, to the care of M. Balfour, Esquire, Manager, Agra and United Service Bank, Calcutta.

I have, &c.,
 (Signed) JOHN THORNTON,
 Late Bengal Civil Service

No. 9982.

To J. THORNTON, Esq.,
 Care of M. BALFOUR, Esq., Manager, Agra Bank.

(FINANCIAL DEPARTMENT.)

SIR,—I am directed to acknowledge the receipt of your letter dated 3rd ultimo. enquiring whether your Annuity is subject to the Indian Income Tax, and in reply to inform you that the Annuities paid in India are subject to the Indian Income Tax.

I have, &c.,
 (Signed) C. H. LUSHINGTON,
 Secretary to the Government of India.

Fort William, the 26th September 1860.

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. HUGH LUSHINGTON,
 Secretary to the Government of India.

No. 1793.

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

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

SIR,—With reference to my letter of the 6th ultimo, No. 1531, I am directed by the Honorable the Governor in Council to forward the accompanying letters* from the Secretary to the Civil Fund, and from the Adjutant General of the Army, requesting respectively that the Civil Fund, and the Mount Cantonment Soldiers' and Widows' Fund, may be exempted from the operation of the Income Tax, under Clause 133 of the Act.

* From the Secretary to the Civil Fund, 14th September 1860.
 From the Adjutant General of the Army, 19th September 1860.

*2. The grounds of the application in both cases are that the Funds are purely of a charitable nature; and as such they appear to this Government to be entitled to consideration. They are therefore of opinion that the Funds in question are within the intention of the Clause quoted, but uniformity of practice being very desirable, they think it best to request the orders of the Government of India on the case.

I have, &c.,

(Signed)

J. D. BOURDILLON,

Secretary to Government.

Revenue Department, Fort St. George, the 4th October 1860.

No. 2319.

Forwarded to the Financial Department for consideration and orders.

By order, &c.,

(Signed)

H. U. BROWNE,

Under-Secretary to the Government of India.

Home Department, the 16th October 1860.

No. 105.

FORT WILLIAM, FINANCIAL DEPARTMENT.

The 27th October 1860.

The Governor General in Council considers that, under the terms of Section CXXXIII. of the Income Tax Act, the Madras Civil Fund, and the Mount Cantonment Soldiers' and Widows' Fund, are both exempt from the operation of the Tax.

Copy forwarded to the Home Department, with reference to the Endorsement No. 2319, dated 16th instant, for communication to the Madras Government, and original papers returned.

Copy 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. 10980.

To the SECRETARY TO THE GOVERNMENT OF BOMBAY.

(FINANCIAL DEPARTMENT.)

SIR,—I am directed to acknowledge the receipt of your Telegram, dated the 26th ultimo, enquiring if the rental of land below Rupees 600 is to be taken into consideration in determining the aggregate of a person's income, with the view of deciding whether under Sections CXVI. and CXVII. of the Income Tax Act, he is exempt from taxation.

2. This enquiry, it appears to the Governor General in Council, is made with reference to the provision contained in Section CXXX. of the Act that "Ryots and persons in the occupation of lands for agricultural purposes, and actually engaged in the cultivation and depasturing of the same, shall not be chargeable with the said duty in respect only of the occupation of such lands, unless the rent paid by such Ryots or persons in respect of such occupation, whether under direct engagement for the same with Government or not, shall amount at least to Rupees 600 per annum, or unless the full annual value of such land at a rack rent shall exceed that amount."

3. In reply, I am directed to state, that Section CXXX. does not appear to give exemption in cases in which Ryots are possessed of property other than what is derived from the occupation of lands, and that the rental of land below Rupees 600 per annum ought, therefore, in the opinion of His Excellency in Council, to be taken into consideration in determining the aggregate of a person's income with the view of deciding as above.

I have, &c.,

(Signed)

C. H. LUSHINGTON,

Secretary to the Government of India.

Fort William, the 2nd November 1860.

No. 106.

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

By order of the Governor General in Council,

(Signed)

C. HUGH LUSHINGTON,

Secretary to the Government of India.

No. 94 A.

From G. COUPER, Esq.,

Secretary to the Government of the N. W. P.,

To C. H. LUSHINGTON, Esq.,

Secretary to the Government of India, Financial Department, Fort William.

(REVENUE.—INCOME TAX.)

Dated Nynsee Tal, the 10th October 1860.

SIR,—The Officiating Civil Auditor of these Provinces has submitted for decision a question as to whether Deputation Allowance, drawn by an Establishment while on tour, as distinguished from

Travelling Allowance, which is exempted by Section CXXIX. of Act XXXII. of 1860, and which is drawn in addition to Deputation Allowance while such Establishment is actually on the march, is assessable under the Income Tax Act.

2. The Lieutenant-Governor is of opinion that Deputation Allowance, drawn by a Government Establishment while on tour, is chargeable with duty under Act XXXII. of 1860. It is not exempted by Section CXXIX. of the Act in express terms, and by those terms His Honour presumes we must be guided, although the allowance in question is very much in the same category with "Travelling Allowance," being granted to enable the parties to meet the additional expenses incidental to absence from the Head-Quarters of the Government.

3. But as the period for which such Deputation Allowance may be drawn will vary, a doubt arises as to the Rules under which the duties should be assessed.

4. It may be regarded, *First*, as "a payment made by Government" to a Public Officer "requiring Audit," and in that case duties will be assessable under Rule 1 of Section C.

5. It may be regarded, *Secondly*, as included in the "other profits" referred to in Section C., as "accruing by reason of an office or employment," and in that case, under Rule 3 of the Section cited, the duties would be assessable according to "the provisions of Part IV. of the Act."

6. *Thirdly*, it may be looked upon as "the additional salary, perquisite, or profits," contemplated in Rule 13 of the same Section, in which case, as it—namely the Deputation Allowance—is "a payment made by Government," and "requiring Audit," the duties would be assessable by the Civil Auditor as *ex-officio* Assessor under Rule 1.

7. The Lieutenant-Governor is inclined to think that this latter is the correct view. This Deputation Allowance, payable by Government for varying periods, is, *pro tempore*, an additional profit accruing by reason of the public office which the recipient holds, and seems to come within the intention of Rule 13.

8. But even if this be the case the difficulty does not cease to exist. For instance, A. is in the receipt of a fixed monthly salary of Rupees 40 per mensem, or 480 per annum. If he have no other source of Income, A. is chargeable to the duties at the rate of two per cent. on his salary. But if A. receive Deputation Allowance of the nature of that under notice, at the rate of Rupees 5 per mensem, for six months during the year of assessment, his whole Income for the year will be raised above Rupees 500, and the proper rate of assessment, in that view, will be four per cent.

9. According to Rule 1 of Section C., the assessment in respect of "any payment made by Government" must be made at the time of Audit. Therefore, for the six months during which, in the case above supposed, A. will draw no Deputation Allowance, he will be assessed by the Civil Auditor at the rate of two per cent, and during the remaining six months at the rate of four per cent. In such a case, His Honor presumes it would be the duty of the Civil Auditor to surcharge, or make an additional assessment, under Rule 13, to the extent of the difference between the amount of the duties as charged for the one period of six months at the rate of two per cent. and the amount of the same computed at four per cent.

10. The Lieutenant-Governor begs the instructions of His Excellency the Viceroy in Council on the subject.

I have, &c.,

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

No. 10981.

From C. H. LUSHINGTON, Esq.,

Secretary to the Government of India, Financial Department,

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

(FINANCIAL DEPARTMENT.—INCOME TAX.)

Dated Fort William, the 3rd November 1860.

SIR,—I am directed to acknowledge the receipt of your letter No. 94, dated the 10th ultimo, requesting the instructions of this Government as to whether Deputation Allowance, drawn by an Establishment while on Tour, as distinguished from Travelling Allowance, which is exempted from Income Tax, and which is drawn in addition to Deputation Allowance, is assessable under the Income Tax Act.

2. In reply, I am desired to intimate, for the information of the Honorable the Lieutenant-Governor, that the Governor General in Council is of opinion that there is a clear difference between an allowance given specifically for *travelling* and an allowance (Deputation Allowance) given under peculiar circumstances, for the purpose of bringing up the salary *proper* of an Officer to an amount equivalent to that at which his salary, virtually diminished to him by those peculiar circumstances, would otherwise stand; and hence His Excellency in Council agrees with His Honor the Lieutenant-Governor in thinking that *Deputation* Allowance should, like the salary proper, be taxed.

I have, &c.,

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

No. 107.

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

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

No. 3682.

From the OFFICIATING SECRETARY TO THE CHIEF COMMISSIONER OF OUDH,
To the DEPUTY SECRETARY TO THE GOVERNMENT OF INDIA, Foreign Department, Calcutta.
(REVENUE.)

Dated Lucknow, the 13th October 1860.

From Commissioner, No. 1961, dated
10th October.
To Commissioner, No. 3681 of this date.

SIR,—I am directed to forward to you, for submission to His Excellency the Governor General in Council, a Correspondence, noted in the margin, with the Commissioner of the Lucknow Division, regarding the liability of Missionaries to the Income Tax.

I have, &c.,

(Signed) C. CURRIE,

Officiating Secretary to the Chief Commissioner, Oudh.

(Copy.)

No. 1961.

From the OFFICIATING COMMISSIONER AND SUPERINTENDENT, LUCKNOW DIVISION,
To the SECRETARY TO CHIEF COMMISSIONER, OUDH.
(REVENUE DEPARTMENT.)

Dated Lucknow, 10th October 1860.

SIR,—The Missionaries are paid by the head of their Society at Calcutta: I beg therefore to be informed if they will be called on to fill in their Returns and pay here, or if they come under the denomination of the Companies alluded to in Sections LXXXVIII. to XCII. of Act XXXII., when the Tax would be paid at Calcutta, agreeably to Section LXXXIX. The term "Company" is defined, at Paragraph 7, Section CCXLVIII., as "any Society, Association, Fraternity, or Partnership of any kind whatever, carried on by more than six persons." I therefore presume the Missionaries may be left to the head of their Fraternity.

I have, &c.,

(Signed) L. BARROW,

Officiating Commissioner and Superintendent.

(True Copy)

(Signed) C. CURRIE,

Officiating Secretary to Chief Commissioner, Oudh.

(Copy.)

No. 3681.

From C. CURRIE, Esquire,
Officiating Secretary to Chief Commissioner, Oudh,
To the COMMISSIONER AND SUPERINTENDENT, Lucknow Division.

(REVENUE.)

Dated Lucknow, the 13th October 1860.

SIR,—In reply to your letter No. 1961, dated 10th instant, regarding the liability of Missionaries to the operation of the Income Tax, I am directed to state that the Chief Commissioner thinks that the Missionaries of the Church of England constitute a Society within the meaning of Act XXXII. of 1860; but he is not certain whether Missionaries of other denominations (the American for instance) are organized as a Society, and this point should be ascertained.

I have, &c.,

(Signed) C. CURRIE,

Officiating Secretary to Chief Commissioner, Oudh.

(True Copy)

(Signed) C. CURRIE,

Officiating Secretary to the Chief Commissioner, Oudh.

No. 5016.

Forwarded to the Financial Department for consideration and orders.

By order, &c.,

(Signed) C. U. ARCHISON,

Foreign Department, the 24th October 1860.

Under-Secretary to the Government of India.

No. 109.

FINANCIAL DEPARTMENT, *Fort William, the 1st November 1860.*

To the Governor-General in Council, the view expressed by the Chief Commissioner of Oudh, in his Officiating Secretary's letter No. 3681, dated the 13th ultimo, to the address of the Commissioner of the Lucknow Division, does not appear to be correct.

His Excellency in Council observes that the funds of the Missionary Societies will be assessed at Head-Quarters, on Returns furnished by the Secretaries or Principal Agents, under Section LXXXIX. of the Income Tax Act; but as the Salaries and General Incomes of the Missionaries are liable to

separate assessment, each Missionary ought, it appears to His Excellency in Council, to give in Returns, and pay the amount of his Assessment at the place at which he may be residing.

Ordered, that a copy of the above be sent to the Foreign Department for information, with reference to Endorsement from that Department No. 5016, dated the 24th ultimo.

Ordered also, that the above Resolution and Papers be published in the *Calcutta Gazette*.

By order of the Governor General in Council,

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

By order,

A. D. ROBERTSON,
Acting Secretary to Government.

Bombay Castle, 20th November 1860.

MARINE DEPARTMENT.

The following Orders by the QUEEN'S Most Excellent Majesty in Council are published :—

" At the Court at Balmoral, the 27th day of August 1860.

Present :

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

Whereas, by the " Foreign Deserters' Act, 1852," it is provided that, whenever it is made to appear to Her Majesty that due facilities are or will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of any Foreign Power, Her Majesty may, by Order in Council stating that such facilities are or will be given, declare that Seamen, not being slaves, who desert from Merchant Ships belonging to a subject of such Power, when within Her Majesty's Dominions, shall be liable to be apprehended and carried on board their respective Ships, and may limit the operation of such Order, and may render the operation thereof subject to such conditions and qualifications, if any, as may be deemed expedient.

And whereas it has been made to appear to Her Majesty that due facilities will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Dominions and Possessions of His Majesty the Emperor of all the Russias.

Now therefore, Her Majesty, by virtue of the power vested in Her by the said " Foreign Deserters' Act, 1852," and by and with the advice of Her Privy Council, is pleased to order and declare, and it is hereby ordered and declared, that, from and after the publication hereof in the *London Gazette*, Seamen, not being slaves, and not being British subjects, who, within Her Majesty's Dominions, desert from Merchant Ships belonging to the subjects of His Majesty the Emperor of all the Russias, shall be liable to be apprehended and carried on board their respective Ships: Provided always, that if any such deserter has committed any crime in Her Majesty's Dominions, he may be detained till he has been tried by a competent Court, and until his sentence, if any, has been carried into effect.

And the Right Honorable the Lords Commissioners of Her Majesty's Treasury and the Secretary of State for India in Council are to give the necessary directions herein accordingly.

(Signed) EDMUND HARRISON."

" At the Court at Balmoral, the 27th day of August 1860.

Present :

THE QUEEN'S MOST EXCELLENT MAJESTY IN COUNCIL.

Whereas, by the " Foreign Deserters' Act, 1852," it is provided that, whenever it is made to appear to Her Majesty that due facilities are, or will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of any Foreign Power, Her Majesty may, by Order in Council stating that such facilities are or will be given, declare that Seamen, not being slaves, who desert from Merchant Ships belonging to a subject of such Power when within Her Majesty's Dominions, shall be liable to be apprehended and carried on board their respective Ships, and may limit the operation of such Order, and may render the operation thereof subject to such conditions and qualifications, if any, as may be deemed expedient.

And whereas it has been made to appear to Her Majesty that due facilities will be given for recovering and apprehending Seamen who desert from British Merchant Ships in the Territories of the Republic of Nicaragua.

Now, therefore, Her Majesty, by virtue of the power vested in Her by the said " Foreign Deserters' Act, 1852," and by and with the advice of Her Privy Council, is pleased to order and declare, and it is hereby ordered and declared that, from and after the publication thereof in the *London Gazette*, Seamen, not being slaves, and not being British subjects, who, within Her Majesty's Dominions, desert from Merchant Ships belonging to Citizens of the Republic of Nicaragua, shall be liable to be apprehended and carried on board their respective Ships: Provided always, that if any such deserter has committed any crime in Her Majesty's Dominions, he may be detained till he has been tried by a competent Court, and until his sentence, if any, has been carried into effect.

And the Right Honorable the Lords Commissioners of Her Majesty's Treasury and the Secretary of State for India in Council are to give the necessary directions herein accordingly.

(Signed) EDMUND HARRISON."

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

Bombay Castle, 20th November 1860.

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.

उत्पन्नावरील कराची जाहिरखबर.

देण्यांत येते ऐसीजे या तारिखे पासून स्पेशिअल नोटिसी सहित पत्रकें ज्यांस देण्यांत येतील त्यांस तीं पत्रकें पांचले दिवसा पासून पुरे पंधरा १५ दिवसांत भरून देण्याची मुदत दिली आहे त्या मुदतींत त्याणी स्पेशिअल नोटिसींत लिहिलेले आसेसरांचे आफिसांत आपलीं पत्रकें भरून पाठवावी.

A. F. BELLASIS,
प्रेसिडेंट आफ दि इनकम टाक्स कमिशन.
W. LOUDON,
कमिशनर.

मुंबई टौनहाल, तारीख १४ वी नवेंबर सन १८६०.

ओपन ओपरेन्स करनी न्हायिरेप्यार.

आपवाभां आवेछे के आम्हे तारीखी छिसेपरीअल नोटीसनी साथे पत्रछे जेम्होने आपवाभां आवरो तेम्होने ते पत्रछे मणेला छिवसथी पुरा पंधर १५ दहाडनी अंदर भरवा साइ मुदत आपी छे ते मुदतमां तेम्होम्हे पातानां पत्रछे भरने छिसेपरीअल नोटीसमां दायल करेला आसेसरोनी आड्रीसमां मोडलवां.

A. F. BELLASIS,
प्रेसिडेंट आइ धी इनकम टाक्स कमिशन.
W. LOUDON,
कमिशनर.

मुंबई टाउनहाल, तारीख १४ वी नवेंबर सन १८६०.

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, Masjid Bunder.
For Fort, Mr. Dosabhoj Framjee, Mess Room, Town Barracks, Fort.
For Oomercarry, Mazagon, Mr. Moosa Khan, 15, Baboola Tank Lane.
For Dhobee Talao, Sonapoor, Market, Mr. Dadabhoj Bazonjee, 270, Shaik Mehmon 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.
For Malabar Hill and Byeculla, Mr. N. Fernandez, No. 18, Bellasis Road.
For Worlee and Mabim, Mr. N. Fernandez, 40, Custom House Road, near Railway Terminus.
For Parell, Chinchpooogy, Sion, Shewree, and Matoonga, Mr. N. Fernandez, 21, Parell Road, opposite Lall Baug.

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.

GOVERNMENT NOTIFICATIONS TO THE PUBLIC.

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.

વિપત્તિ વિપરના કરની જાહેરખબર.

સને ૧૮૬૦ ના ૩૨ માં ધારાનુસાર જે રાખરો પતરક બરી મોકલે તેઓએ કરનારો તથા એકરાર ઉપર પોતાની સહી કરવી. સરકારી પગાર જે આફીસમાં કપાએ છે તે વગેરે પતરક ભરનારની બીજી આપેલ નહીં હોય તો તેણે રાખલા પતરકની ઉપર (આધી) એ રાખદ મુકવો અને દરએક કરમાંની ઉપર તથા એકરાર ઉપર રાહી કરવી.

૨. વિપત્તિ વિપરના કરની બાબતોની રાંધી સમજ્યુત આરોસરો અથવા હસાપીશીઆલ કમીશનરથી આપવામાં આવશે.

મુંબઈ ટાઉનહાલ, તારીખ ૭ મી નવેમ્બર સન ૧૮૬૦.

A. F. BELLASIS,
પરસીડેંટ આફ ધી ઇનકમ ટાક્સ કમીશન.

उत्पन्नावरील कराची जाहीरबखर.

સને ૧૮૬૦ ચે ૩૨ વે કાયદા અન્વયે જે લોક પત્રકે લિહૂન પાઠવિલી ત્યાંણી પત્રકે વે દકરાર ચાવર આપલી સહી કરાવી. સરકારી પગાર જ્યા આફિસાંત કાપલે જાતાત ત્યાં ચિવાય પત્રકે લિહૂન દેનારાયેં દુસરેં ડસન નસેલ તર વ્યાને સર્વ પત્રકાંવર (ખાલી) હા શબ્દ લિહાવા આણ દરેક પત્રક વે દકરાર ચાવર સહી કરાવી.

૨. ઉત્પન્નાવરીલ કરાવાવદ સર્વ સમજૂત આસેસર વે સેશિઅલ કમિશનરાપાસૂન મિલેલ.

A. F. BELLASIS,
પ્રેસિડેંટ આફ ધી ઇન્કમ ટાક્સ કમિશન.
મુંબઈ ટાઉનહાલ, તારીખ ૭ મી નવેમ્બર સન ૧૮૬૦.

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.

FINANCIAL DEPARTMENT.

Dated Fort William, the 3rd September 1860.

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 CXXIII. 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.

FINANCIAL DEPARTMENT.

Fort William, the 8th October 1860.

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 CXXXVII. 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 CXXXVII. 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 can be held to be exempted from Income Tax under Section CXXVII. 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 CXXVII. 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.

* Dated 1st October 1860.

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.

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 Tul, 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 desir- ed 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.	400 0 0	400 0 0			13 11 0		4 9 0	
	On account of leave								
	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	
						115 14 0		38 9 0	
	ENGLISH OFFICE.								
	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						

Name.	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.	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
			284 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 Nynee 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 Nynee Tal, the 25th August 1860.

SIR,—The Telegram which was despatched yesterday, conveying approval of your proposed No. 1088 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. 139 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 Nynee 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 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 Ghazee-pore 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 Nynce 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 Ghazee-poor, 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.

Fort William, the 6th November 1860.

(FINANCIAL DEPARTMENT).

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
	14	4	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. AITCHISON,
Under-Secretary to the Government of India.

Foreign Department, the 2nd October 1860.

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 I" 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:—

1. 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 Rajbhuas. 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 per centage 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 or the Governor General in Council.

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

By order,

A. D. ROBERTSON,
Acting Secretary to Government.

Bombay Castle, 27th November 1860.

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 5th 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.

Bombay, Town Hall, 26th November 1860.

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

उत्पन्नावरोल कराची जाहिरखबर.

ज्यांस सन १८६० चे नवेंबर महिन्याचे १४ वे तारिखेचे आंत रॅसिअल 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 इनकम टाक्स कमिशन.

मुंबई टाउनहाल, तारीख २६ वी नवेंबर सन १८६०.

विपणन विपरना करनी जलदुरअथर.

जेज्योने सन १८६० ना नवेंबर महिन्याची १४ मी तारीखची अंदाज विपणनीअल नोटीसी भजेली हरी तेज्योने येतावनामां आवे छे तेज्योने पोतानां पतरडे सन १८६० ना डिसेंबर महिन्याची १ वी तारीखची अंदाज हजर करवा.

मुंबई टाउनहाल, तारीख २६ मी नवेंबर सन १८६०.

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

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 Dhobee Talao, Sonapoor, Market, Mr. Dadabhoj Bazonjee, 270, Shaik Mehmon 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 Byculia, Mr. N. Fernandez, No. 18, Bellasis Road.
For Worlee and Mahim, Mr. N. Fernandez, 40, Custom House Road, near Railway Terminus.
For Parell, Chinchpoojly, Sion, Shewree, and Matoonga, Mr. N. Fernandez, 21, Parell Road, opposite Lall Baug.

उत्पन्नावरील कराची जाहिरखबर.

देण्यांत येते ऐसीजे या तारिखे पासून स्पेशिअल नोटिसी सहित पत्रकें ज्यांस देण्यांत येतील त्यांस तीं पत्रकें पोचले दिवसा पासून पुरे पंधरा १५ दिवसांत भरून देण्याची मुदत दिली आहे त्या मुदतींत त्याणी स्पेशिअल नोटिसींत लिहिलेले आसेसरांचे आफिसांत आपलीं पत्रकें भरून पाठवावी.

A. F. BELLASIS,
प्रेसिडेंट आफ़ डि इन्कम टाक्स कमिशन.
W. LOUDON,
कमिशनर.

मुंबई टौनहाल, तारीख १४ वी नवेंबर सन १८६०.

ଉପକ୍ଷ ଉପରନା କରନ୍ତ ନାମ୍ନିରମ୍ପର.

ଆପବାମାं ଆପେକ୍ଷିତ୍ ଆମ୍ଭେ ତାରିଖ୍ୟା ଧ୍ବିସିଂଶିଅଲ ନୋଟିସିନି ସାଥେ ପତ୍ରକ୍ଷା ଲେଖିଲେ ଆପବାମାं ଆବରୋ ତେଲ୍ଲୋନେ ତେ ପତ୍ରକ୍ଷା ମଣେଲା ଦିବସ୍ୟା ପୁରା ପଂଧର १५ ଘଣ୍ଟାଜନି ଅଂଦର ଭରବା ସାଃ ସୁଦ୍ଧ ଆପା ଥି ତେ ସୁଦ୍ଧାମାं ତେଲ୍ଲୋନେ ପୋତାନାं ପତ୍ରକ୍ଷା ଭରିନେ ଧ୍ବିସିଂଶିଅଲ ନୋଟିସିମାं ଘାଅଲ କ୍ରେଲା ଆସେସିଂଗିନି ଆଇଁସିମାं ଗୋକ୍ଷବା.

A. F. BELLASIS,
ପ୍ରସିଡ଼େଣ୍ଟ ଆଫ୍ ଧି ଇନ୍କମ୍ ଟାକ୍ସ କମିସନ.
W. LOUDON,
କମିସନର.

ଭୁବନେଶ୍ୱର, ତାରିଖ १४ ଗି ନଭେମ୍ବର ସନ १८६०.

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 5th 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.*