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## NOTIFICATION.

Bombay Castle, 4th August 1831.

GENERAL DEPARTMENT.

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

Bombay Castle, 18th January 1832.

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

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

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

JOHN BAX, Secy. to Govt.

## NOTICE.

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

Bombay, 5th April 1848.

J. G. LUMSDEN, Secy. to Govt.

## GOVERNMENT NOTIFICATIONS TO THE PUBLIC.

### REVENUE DEPARTMENT.

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

"No. 7.

The 5th December 1860.

Resolution by His Honor the Lieutenant Governor in the Revenue (Income Tax) Department.

Read again paragraph 53 of the Resolution recorded in this Department, No. A., dated 22nd August last.

Read the following papers:—

No. 35A.

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

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

REVENUE DEPARTMENT.—INCOME TAX.

Dated Nynee Tul, 22nd September 1860.

SIR,—I am desired to request that the attention of His Excellency the Viceroy in Council may be invited to the Illustration given in paragraph 53 of the Lieutenant Governor's Resolution, No. A., dated 22nd August, of Clauses 2 and 3 of Rule 6 of Section XCVII. of Act XXXII. of 1860.

2. In that Illustration it is assumed that, in the case of a rent-free Holding of which the rent received or receivable during the year preceding the year of assessment are returned at Rupees 500, the duties chargeable under the Act should be assessed at Rupees 3 and 1 per Cent. on the whole amount of the rent, notwithstanding that the Sub-Lessee pays to the Lessor Rupees 350 only, deducting from that sum Rupees 20 on account of the Duty paid by him under Clause 2 of the Rule 6 "on the rents and profits without making any reduction on account of Land Revenue or rent." This ruling has been now called

in question from two quarters, and as the point is one of importance, it is thought advisable to take the instructions of His Excellency the Viceroy in Council upon it.

3. It is argued that the Lessee B of the Illustration is entitled to deduct from the rent (Rupees 350) payable by him to the Lessor X, the sum of duty "computed upon such revenue or rent"\* only (Rupees 350), viz. duty amounting to Rupees 7, that is to say, that the Lessee B having an income less than Rupees 200 would be exempt from the Duties altogether, and the rent-free Holder X, receiving only Rupees 350 would pay no more than Rupees 7 of Income Tax Duty.

4. It appears to the Lieutenant Governor that Clauses 2 and 3 of Rule 6 must be read and construed together and not as separate Legislative Rules; and he is under the impression that those who have questioned the ruling of the Illustration have overlooked this principle of legal interpretation. In the hypothetical case given in the Illustration, it is assumed that the Collector has exercised his option under Clause 2, Rule 6 of Section XCVII. of charging "the Duties on the rents and profits without making any (such) deduction on account of land revenue or rent. If then B, the Lessee, has been compelled to pay Rupees 20 as the amount of Duty on the rents and profits of the rent-free Holding of X, amounting to Rupees 500 per annum, he would seem to be in equity at least, if not under the words of the Act, entitled to deduct that sum from the rent (Rupees 350) payable to his Lessor X. Unless this be correct, it is obvious that B, will, in his own person, be charged with Duties at the rate of 3 and 1 per Cent. on the sum of Rupees 150, the difference that is between the total value of the Holding (Rupees 500) and the portion thereof paid to the Lessor (Rupees 350), even though the whole of B, income, as above, would thus be below the income exempt from Duty.

5. If the objection mentioned above be valid, then it follows that, in consequence of the sublease of his Holding by X to B, the Government will receive, on account of the Duties chargeable under the Act, the sum of Rupees 7 ( $350 \times \frac{1}{50} = 7$ ) instead of Rupees 20 ( $500 \times \frac{1}{25} = 20$ ). It cannot, the Lieutenant Governor thinks, be the intention of the Act, that the Government should be deprived of a portion of the Income Tax Duty justly leviable by reason of a sub-lease, even though such sub lease should be made *bonâ fide*. And it is hardly needful to remark that, if such be permissible under the Act, fraudulent and collusive sub-leases will not be unfrequent. The point may be presented in another view. If X be the rent-free Holder of the land of which the rents received or receivable during the year preceding the year of assessment are returned at Rupees 3,000 and X sublets his Holding to B for Rupees 2,000 per annum, then B, having an income of more than Rupees 200, becomes in his own person liable to the Duties chargeable under the Act; and if, as set forth in the Resolution, he be entitled to deduct the Duty chargeable upon the whole amounts of the rents received or receivable during the preceding year, viz. Rupees 3,000, B becomes exempt from Duty on account of his own income, and X becomes chargeable, with the same on B's account, as well as his own. Under this point of view, the Lieutenant Governor's construction would seem to be erroneous.

6. And in point of fact, the Lieutenant Governor, looking at the question from different points of view as above, is by no means confident that he has rightly interpreted the Law. But at the same time, he is not prepared to accept the construction which has been put upon it by the objectors above alluded to. In short, he is inclined to think that the Law, as it stands, does not meet the case.

7. If construed as by the Lieutenant Governor, the Lessee in the case supposed in paragraph 53 of the Resolution would pay the Duty chargeable upon the entire value of the Holding, viz. Rupees 500; and the Lessor X receiving only Rupees 350, would, in consequence of the deduction allowed to the Lessee B, be charged with Rupees 20 of Duty instead of Rupees 7, properly payable upon his net income. Again, the Lessee B, in the case supposed in paragraph 5 of this letter, would, by deducting from his payment to the Lessor X the Duty chargeable upon the whole value of the Holding, viz. Rupees 3,000, escape taxation in his own person upon the income of Rupees 1,000, which he derives from the Holding.

8. If construed as by the objectors, the Government would apparently lose a portion of the Duties chargeable under the Act in every case of sub-lease in which the income derived by the Lessee from the Holding falls short of Rupees 200. For instance, if X, in the case supposed in the 2nd Illustration, given in paragraph 53 of the Resolution, should retain in his own hands the management of his Holding, having been entitled to, or received during the year preceding assessment, profits amounting to Rupees 500 per annum, he would be clearly chargeable in that case in the sum of Rupees 20 to the Duties under the Act. Is the Government to lose the sum of Rupees 13 in respect of the Duties chargeable on this Holding because of a sub-lease, whether *bonâ fide* or fraudulent, thereof?

9. It will be observed that the Law, in whatever way it may be interpreted, does not operate equally in the case of sub-leases. In a sub-lease wherein the Sub-lessee derives an income exceeding Rupees 200 per annum from the Holding, he may, contrary to the Lieutenant Governor's ruling, be charged with Duty in his own person by restricting his privilege of deducting, from the rent payable by him, only the amount of Duty computed upon the sum of that rent. In this case the Government received its whole Duties, and each Tax-payer bears his own burden. But if the margin left to the Sub-lessee be less than Rupees 200, then, unless the Lieutenant Governor's construction be followed, the Government is subjected to considerable loss in the Duties chargeable under the Act. Again, if that construction be followed, a seeming injustice is laid upon the Lessor, who, though receiving (as in the Illustration of paragraph 53 of the Resolution) only Rupees 350, is made to pay Duty as on Rupees 500. This difficulty is avoided by the construction put upon the Law by the objectors, but the Government becomes a loser as above shown.

10. If the Lieutenant Governor, as he hopes, has made his meaning clear, he requests early instructions on the points in question.

I have, &c.,  
(Signed) G. E. W. COUPER,  
Secretary to Government, N.W. P.

No. 2166.

Transferred to the Financial Department, together with copy of the Resolution referred to in paragraph 1 of this letter.

By order, &amp;c.

(Signed) H. U. BROWNE,

Under-Secretary to the Government of India.

Home Department, the 29th September 1860.

No. 9897.

Forwarded to the Solicitor to Government for an early expression of opinion of the Advocate General.

(Signed) C. H. LUSHINGTON,

Secretary to the Government of India.

Fort William, Financial Department, the 1st October 1860.

No. 417.

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

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

Fort William, the 9th November 1860.

SIR,—With reference to your Office Docket, No. 9897, dated the 1st October last, I have the honour to forward herewith, for the information of Government, a copy of the Advocate General's Opinion, respecting the construction put by the Lieutenant Governor of the North-Western Provinces on certain clauses of the Income Tax Act.

2. The original papers received with your Docket abovementioned are herewith returned.

I have, &amp;c.

(Signed) R. F. STACK,

Officiating Solicitor to Government.

## OPINION.

I am of opinion that, upon the legal construction of the Act, B, the Lessee in the Illustration given in His Honor the Lieutenant Governor's 53rd paragraph (Case 2), will be liable *prima facie* to be charged, if the Collector exercises the option given by Clause 2 of so charging him, with Income Tax upon the whole rents and profits (Rupees 500), *i. e.* with Rupees 20 per annum ( $500 \times 4\% = 20$ ), and will, if so charged, be entitled to deduct from his payment to X on account of his yearly rent (Rupees 350) the Income Tax upon such rent at the rate of Rupees 3 and 1 Rupee per Cent., or Rupees 14 ( $350 \times 4\% = 14$ ). Thus, under ordinary circumstances, the Government will receive the Duties at Rupees 3 and 1 Rupee per Cent., upon the whole Rupees 500, while X and B will ultimately contribute to their Duties according to the profits realised by them respectively in the proportion of Rupees 350 to Rupees 150, or of 14 to 6.

2. The circumstance that the annual profits received by B from this source fall below the amount on which Income Tax is chargeable, and that the profits received by X from this source are of an amount subject only to the 2 per cent. Duty, can make no difference, I think, in the mode of computing the Duties as between B and X, and the amount which the former is entitled to deduct on paying his rent to the latter. Although an option is given to the Collector or Commissioner to charge the Tenant with the Duties on the net amount of his profits only, after deducting the rent payable by him to his Landlord, charging the Landlord himself with the Duties on the latter rent under Clause 1 of Rule 6, or to charge the Tenant with the Duties on the whole profits without any deduction for rent under Clause 2, leaving the Tenant to deduct the Duties charged on such rent from his payment to the Landlord under Clause 3, I do not think that any different burthen in point of amount can be imposed on either Tenant or Landlord by exercising the option given by Clause 2, than can be imposed under the 1st Clause; but I took upon the option given as one to be exercised merely for the convenience of Government in assessing and collecting the Duties whatever their amount may be.

3. Thus, if B and X have both other sources of income, which bring up the whole income of each to Rupees 500 per annum, there will be nothing in the circumstance of the case to vary the *prima facie* liability stated in paragraph 1 of this Opinion; and whether the assessment take place under Clause 1, or under Clauses 2 and 3, the Government will receive Rupees 20 in respect of the entire profits of the land, of which B will contribute Rupees 6, and X Rupees 14.

If B's entire income be less than Rupees 200, or less than Rupees 500, or if X's entire income be less than Rupees 500, the sum derived by Government will be diminished, and the proportions in which B and X will ultimately contribute to that sum will be altered. But the diminution and alteration will equally take place whether the assessment and adjustment be affected under Clause 1, or under Clauses 2 and 3.

4. Thus, supposing the course prescribed in Clause 1 to be adopted, we shall have the following results:—

1st.—If B's entire income do not exceed Rupees 200, and X's do not exceed Rupees 500, B would not be chargeable at all; X will be chargeable to the 2 per cent. Duty, in respect of his Rupees 350 rent, and Government will only get Rupees 7 from the whole interest in the lands, thus losing B's contribution of Rupees 6 and half of X's contribution of Rupees 14.

2nd.—If B's income do not exceed Rupees 200, but X's exceed Rupees 500, it will be chargeable to the 4 per cent. Duties, and Government will get Rupees 14 from the land, thus losing only B's contribution of 6 Rupees.

3rd.—If B's income exceed Rupees 200, but do not exceed Rupees 500, and X's income do not exceed Rupees 500, Government will get Rupees 10 from the land, Rupees 3 from B, and Rupees 7 from X, thus losing one-half of the contribution of each.

4th.—If B's income exceed Rupees 200, but not Rupees 500, and X's income exceeds Rupees 500, Government will get Rupees 17, viz. Rupees 3 from B, and Rupees 14 from X.

5th.—If B's income exceed Rupees 500, and X's income do not exceed Rupees 500, Government will get Rupees 13, viz. Rupees 6 from B, and Rupees 7 from X.

5. Supposing the course prescribed in Clauses 2 and 3 to be adopted, the results will be precisely the same in each case, though they will be arrived at by a different process.

In Case 1, B will be charged, in the first instance, with Rupees 20. Of this amount he will be entitled, under Clause 3, Rule 6, to deduct Rupees 14 from the rent payable by him to X. He will also be entitled to repayment of Rupees 6, the amount of the assessment on Rupees 150, from the Government, under Section CXVI, while X will be entitled, under Section CXVII., to repayment from Government of Rupees 7, being the deduction on account of the Duty of 1 per Cent. and of the excess of the Duty of 3 per Cent. from which he is exempted under that Section, leaving the Government Rupees 7.

In Case 2, B, as before, will be charged with Rupees 20, of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 6, under Section CXVI. X, will be entitled to a refund in respect of the Rupees 14 thus deducted, leaving the Government Rupees 14.

In Case 3, B will be charged with Rupees 20, of which he will deduct Rupees 14 from his rent, and will obtain a refund from Government of Rupees 3 under Section CXVII. X will, under the same Section, obtain a refund of one-half of the Rupees 14 deducted, or Rupees 7, leaving the Government Rupees 10.

In Cases 4 and 5 a similar process will leave the Government, after B and X respectively have obtained the refunds to which they are entitled, Rupees 17 and 13 respectively.

6. It cannot be denied that, as remarked by His Honor in paragraph 5, Government is deprived by this construction in the case of a Sub-lease of a portion of the Income Tax Duties to which it would be entitled if the Lessee kept the land in his own hands and realised the whole of the rents and profits himself; or that probably, as such is the result of these clauses, fraudulent and collusive Sub-leases may not be unfrequent. But I think that this inconvenience is unavoidable so long as the Act adopts the principle of allowing exemption in respect of the income of each person deriving a yearly profit from the land where that income falls below a certain amount. The same principle exists in the English Act, and is in itself an equitable one. And any attempt to throw the burden upon the rents and profits themselves *in solido*, irrespective of the interests of the persons entitled to those profits, would be scarcely equitable towards the landed interests, as it would place profits derived from land upon a less favourable footing than other profits chargeable under the Act.

(Signed) W. RITCHIE.

The 5th November 1860.

No. 134.

FINANCIAL DEPARTMENT.

Fort William, the 20th November 1860.

The Honorable the President in Council concurs in the opinion expressed by the Advocate General on the case submitted, and desires that it be acted on.

Ordered, that a copy of the above Resolution be sent to the Home Department, together with a copy of the Advocate General's Opinion therein referred to, for information and for communication to the Government of the North-Western Provinces.

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

By order, &c.

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

By order,

A. D. ROBERTSON,  
Acting Secretary to Government.

Bombay Castle, 2nd January 1861.

FINANCIAL DEPARTMENT.

The following Notification by the Government of India is republished for general information :—  
" No. 1403A.

Camp Agra, the 8th December 1860.

Some misapprehension appearing to exist as to the intention of Section XIV. of the Covenanted, and Section VIII. of the Uncovenanted Absentee Rules, it is hereby notified for general information, that although special leave, on private affairs, under those Sections cannot be granted by instalments, yet it can be granted for a shorter period than six months, provided the condition of leave not being claimable under the same rule for six years is maintained.

By order, &c.

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

By order,

A. D. ROBERTSON,  
Acting Secretary to Government.

Bombay Castle, 2nd January 1861.

## REVENUE DEPARTMENT.

The following papers received from the Government of India are published for general information;—

*EXTRACT from an Opinion of the Advocate General, dated the 20th November 1860.*

I do not see the force of the objection taken by the Chamber of Commerce to Section VII. of the Stamp Act, supposing the construction put by the Chamber upon Section X. be correct, so that the prohibition contained in the latter Section does not apply to Bills drawn out of British India. For in that case, under Sections VII. and IX. taken together, it will be sufficient that any person receiving in India one part of a set of Bills drawn out of India, and desiring to negotiate it, should before doing so affix an adhesive stamp of the proper value. This proper value the Chamber of Commerce say has not been provided for by the Act. But it is obviously either the full amount of duty on a Foreign single Bill for the same amount, or the duty on one part only of a Foreign Bill drawn in a set of three. The Act has not clearly defined which. If the latter construction be adopted, the State would run the risk of losing the duty upon the other two parts of the set, if neither of them were subsequently negotiated, there being no provision, supposing the Chamber's construction of Section X. to be right, to render it compulsory on the party to negotiate or deliver such other parts. Still I incline to think that, if the Bill profess to be drawn in a set of three, no higher stamp duty need be denoted in the adhesive stamp affixed on the part that is negotiated than that applicable to a single part of a set of three. If this be so, the only party who would suffer by this particular provision would be the Government, who are exposed to the risk of losing the duty on the remaining two parts of the Bill.

2. On the other hand, supposing the full amount of duty on a complete Bill, ought to be impressed, the hardship and difficulty that would arise would not be in the negotiation of the single part—but in dealing with the other parts when they came to hand and the holder of the first requires the transfer to him of the others. By the very act of negotiation of one part, the holder obtains the same benefit (supposing no other parts to have been previously transferred to another), as if the whole set had been transferred, in which case no doubt the full duty on the three parts would have been properly chargeable. And as the Bills are ex-hypothesi drawn out of British India, they do not already bear any Indian Stamp, and it is only in case the other parts come forward and are transferred that any danger of a double duty will arise. The holder indeed cannot endorse or transfer the 2nd and 3rd parts under Section IX., without affixing a fresh Stamp on each;—and the unreasonableness of requiring him to do this, after he has already affixed a Stamp equal to the duty in all three parts would be so great, that it greatly strengthens my view that the Stamp to be affixed need only represent the duty on one part of a set of three. If this view be erroneous, I think with the Chamber of Commerce that Section VII. will require amendment.

(True extract)

(Signed) H. W. BROWNE,

Under Secretary to the Government of India.

No. 2843.

From W. GREY, Esq.

Secretary to the Government of India,

To J. D. BOURDILLON, Esq.,

Secretary to the Government of Fort St. George.

*Dated Fort William, the 21st December 1860.*

SIR,—I am directed with reference to the second paragraph of the letter from the Madras Chamber of Commerce enclosed in your communication of the 25th October, No. 1956, to forward for the information of the Government of Madras, and for communication to the Chamber,

an extract\* of an opinion given by the Advocate General in Calcutta, and to state that the President in Council concurs in the view expressed by Mr. Ritchie, that the Stamp to be affixed on one copy of a Foreign Bill of Exchange drawn out of India, and purporting to be one part of a Bill drawn in triplicate, need only represent the duty prescribed by the Act for one part of a set of three.

2. With respect to the 3rd paragraph of the Chamber's letter, I am desired to state that the Advocate General agrees in the construction placed upon Section X. of the Stamp Act by the Chamber, namely that the words "as aforesaid" and the general tenor of the Section limit its applicability to Bills drawn in India and payable out of India. This construction appears to the President in Council to be correct.

3. With respect to the objection urged by the Madras Chamber of Commerce, and also by the Chamber of Commerce at Cochin† to the provision of the same Section, which requires that any person transferring or negotiating a Bill of Exchange drawn in India and payable out of India, and purporting to be drawn in a set of three, shall at the same time transfer and deliver

\* Paragraph 1 and 2.  
† Vide your subsequent letter, No. 2087, dated 9th November.

the whole number of Bills which such Bill purports the set to consist of, I am to state that the Section was taken verbatim from the 6th Section of the English Act.\* It is possible, however, that the circumstances of India may render such a provision, although unobjectionable in England, the source of some inconvenience in this country, and I am desired to state that the point will be carefully considered when the Stamp Act is amended next year.

3. The subject of the Chamber's fourth paragraph has already been referred to in my endorsement No. 2719, dated the 3rd instant. The Chamber's request that letters of hypothecation attached to document Bills shall be exempted from Stamp duty, will also be considered in connection with the general amendment of the Act, but as at present advised the President in Council does not perceive any good ground for altogether exempting such documents from Stamp duty.

4. The important question raised in the fifth paragraph of the Chamber's letter, namely the expediency of exempting from Stamp duty agreements to cultivate any article of commerce, will also I am desired to state, be carefully considered by the Government of India.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) W. GREY,

Secretary to the Government of India.

Copy forwarded to the Secretary of the Bengal Chamber of Commerce with reference to his letter dated 10th November.

No. 2344.

Copy forwarded to the Government of Bombay in continuation of letter, No. 2718, dated the 3rd instant.

(Signed) W. GREY,

Secretary to the Government of India.

By order,

A. D. ROBERTSON,

Acting Secretary to Government.

Bombay Castle, 2nd January 1861.

## REVENUE DEPARTMENT.

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

“ FINANCIAL DEPARTMENT.

No. 145.

Fort William, the 14th December 1860.

### SUMMARY OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

The liability to Income Tax of Mechanical Engineers, appointed by Warrant and sent out from England for service in the Department of Public Works, depends on the terms of their Covenant. If the Covenant specifies the liability of such persons to liability so to serve is only incidental to their general engagement to serve Government, then they are not entitled to exemption as a *class*, an exception being made, however, in favour of those who are actually engaged on board-ship for the period during which they so serve.

*N.B.*—On the 12th October 1860 (*vide Government Gazette*, October 13th, 1860), it was held that, if the Mechanical Engineers referred to in the foregoing Construction were Naval or Marine Officers, they would, no doubt, be exempted under Section IX. of Act XXXIX. of 1860; but as it appeared that they had been sent out from England for service in the Department of Public Works, they were subject to the operation of the Income Tax. This led to a further reference from the Madras Government, which thought that the Officers in question were exempt under Clause 4 Section IX. of Act XXXIX of 1860, as they were liable to serve on board-ship, and two of them were then so serving. The foregoing construction must be considered as taking the place of the construction previously issued on the same point.

When the office of Collector of the Income Tax is held by a Deputy Commissioner, that officer should be assessed with the duty to which he is liable by the Commissioner to whom he is subordinate, and not by a Tuhseeldar acting as Assessor.

Under the Resolution of the Supreme Government, dated 3rd November 1860, the return of houses, as well as land, should be made in the district in which the houses are situated.

Section XCVII., Rule IV.

Published for general information, with an intimation to all Departments, Governments, and Officers concerned, that the above Summary should, in future, be quoted in all references or instructions; and ordered that a separate printed copy of the Summary be forwarded with each copy of the *Gazette*, for use in the Office of the Authority receiving the *Gazette*.

By order of the Honorable the President in Council,

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

By order,

A. D. ROBERTSON,  
Acting Secretary to Government.

Bombay Castle, 31st December 1860.

### REVENUE DEPARTMENT.

The following letter from the Government of India is published for general information and guidance:—

"No. 12152.

To the MILITARY SECRETARY to the GOVERNMENT of BOMBAY.

SIR,—In reply to your Telegram, dated the 29th ultimo, inquiring whether persons owning Sillidarships in Irregular Corps, but who do not ride their own horses, are liable to Income Tax on the profits accruing to them from such Assameeships; and, if liable, whether they themselves are in Military employment or not, I am directed to inform you that the amount paid to the Sillidar, being supposed to be just sufficient to cover the expenses of the horse and accoutrements, and being, in fact, a horse allowance or contract, the President in Council considers that, as such, it is not chargeable with Income Tax.

I have, &c.

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

Fort William, the 14th December 1860.

By order,

A. D. ROBERTSON,  
Acting Secretary to Government.

Bombay Castle, 29th December 1860.

### REVENUE DEPARTMENT.

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

"No. 2444.

The 21st December 1860.

Under the provisions of Section III., Act XL. of 1860, the Honorable the President in Council hereby prescribes the 1st of May 1861 as the date on and after which the Duty chargeable on the transfer of the Shares of any Banking Corporation, or Joint Stock Company, which, by any Laws applicable to such Corporation or Company can be effected by simple endorsement, shall be denoted by an Adhesive Stamp, or more than one Adhesive Stamp.

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

By order,

A. D. ROBERTSON,  
Acting Secretary to Government.

Bombay Castle, 2nd January 1861.

### REVENUE DEPARTMENT.

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

"No. 6110.

Fort William, the 20th December 1860.

NOTIFICATION.—The following Notice by the Resident at Hyderabad, relative to the levy of Customs Duties in the Territories of His Highness the Nizam, is published for general information.

(Signed) W. GREY,

Offg. Deputy Secy. to the Govt. of India.

### NOTICE.

It is hereby notified for general information, that His Highness the Nizam's Government will levy at the Village of Khodad, on the Masulipatam Frontier, the *ad valorem* Duty of five per Cent. agreeably to Treaty, after having satisfied themselves that the Invoices produced are correct, when the Merchants will be furnished with Passes to prevent any further Duty being levied in His Highness' Dominions. Reimbursements will be made for any undue imposts which may be proved to have been exacted, and the offenders punished. Merchants producing false Invoices, or smuggling Goods, such Goods will be

confiscated, and a suitable fine inflicted on the offender. The Duty on Salt will be levied according to the established custom of the Nizam's Government. Merchants provided with Dustucks will not be called on to pay Duty except at the Stations to which their Goods are proceeding, and on Goods merely in transit, which do not break bulk, no Duty will be levied.

(Signed) C. DAVIDSON, Resident.

Hyderabad Residency, the 29th November 1860.

By order, &c.

(Signed) W. GREY,

Officiating Deputy Secretary to the Government of India.

By order,

A. D. ROBERTSON,

Acting Secretary to Government.

Bombay Castle, 2nd January 1861.

### GENERAL DEPARTMENT.

Whereas it appears, with reference to the Notification published in the *Bombay Government Gazette*, of the 27th September 1860, that the Inhabitants of the Towns of *Adam-ke-Tanda* Page 461. and *Nusseerpoor*, 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. 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:—

#### *Adam-ke-Tanda.*

The Deputy Collector of Meerpoor.	Kismut Rao.
The Foujdar of Adam-ke-Tanda.	Suchanund, Bunya.
Nehal Chund, Bunya.	Doo Khan, Murree.
Shavukram, Bunya.	Ali Khan, Murree.
Deomull, Do.	Esson Memon.
Premchund, Do.	Motoo Mull.

#### *Nusseerpoor.*

The Deputy Collector of Meerpoor.	Shavukram, Mookhi.
The Mooktyarkar of Aiyar-ke-Tanda.	Beroo Mull, Mookhi.
Kazee Mahomed Bakur.	Urbab Samabo, Banao.
Dewan Futteh Chund:	

J. D. INVERARITY,

Commissioner's Office, Camp Boobuc, 21st December 1860.

Commissioner in Sind.

### 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.

A. F. BELLASIS,

Bombay, Town Hall, 7th November 1860.

President of the Income Tax Commission.

### उपलब्ध उपरना करनी नदुरअपर.

सने १८६० ना उर मां धाराबुल्लय ले शपरो पतरके बरी मोकले तेओओे इरमाओे तथा ओेकरर उपर पोतानी सली करवी. सरकारी पगार ले आओेसमां कपामे छे ते वगेरे पतरक बनरानी पीछे आओेपत नहीं छेओे तो तेओे राधला पतरकेानी उपर (आली) ओे राधद सुक्रेओे ओे दरेओे इरमांनी उपर तथा ओेकरर उपर शली करवी.

२. उपलब्ध उपरना करनी आओेतानी शंधी समणुत आओेसरो अथवा धसपीशीआल कमीशनरथी आपवामां आओे.

A. F. BELLASIS,

मुंयध शउनहाल, तारीख ७ वी नवेंबर सन १८६०.

परसीउंओे आओे धी धनकम शकस कमीशन.

### उत्पन्नावरील कराची जाहीरबखर.

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

२. उत्पन्नावरील कराबाबद सर्व समजून आओेसर व स्पेशिअल कमिशनरपासून मिळेल.

A. F. BELLASIS,

मुंबई टौनहाल, तारीख ७ वी नवेंबर सन १८६०.

प्रेसिडेण्ट आफ् दी इन्कम टाक्स कमिशन.



## GOVERNMENT DEPARTMENTAL NOTICES.

### MEDICAL DEPARTMENT.

No. 83.—Senior Apprentice Vaccinator Vishnoo Luxumon (No. 172), of the Western Division Guzerat, to be Assistant Vaccinator from the 12th instant, vice Hurreelall Mayaram, discharged.

2, Jaithalal Gunputram to be Apprentice Vaccinator in the Western Division, Guzerat, and will bear General No. 178.

*By order of the Principal Inspector-General, Medical Department,*

W. C. COLES, M.D.,  
Assistant Surgeon, Secretary.

*Office of the Principal Inspector General, Medical Department,  
Bombay, 2nd January 1861.*

### GENERAL ORDERS

BY HIS EXCELLENCY THE HONORABLE THE GOVERNOR IN COUNCIL.

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

*Bombay Castle, 27th December 1860.*

No. 717 of 1860.—Brevet Major C. Brown, of the 1st Bengal Fusiliers, is allowed a furlough to Europe for three years, on medical certificate, under the Old Furlough Regulations.

No. 718 of 1860.—Captain Thompson, of the Bombay Engineers, is allowed a furlough to Europe for fifteen months, on medical certificate, under the New Furlough Regulations.

No. 719 of 1860.—The furlough granted to Principal Inspector General Medical Department B. Rooke, by G. O. No. 237, of the 24th April last, is extended to the 14th November, the date of the arrival of the Overland Mail.

H. RIVERS, Captain,

*Secretary to Government in the Railway Department.*

*Bombay Castle, 28th December 1860.*

No. 720 of 1860.—Assistant Surgeon G. Edwin Seaward, M.D., is allowed a furlough to Europe for eighteen months, on medical certificate, under the New Furlough Regulations.

*Bombay Castle, 29th December 1860.*

No. 721 of 1860.—The following Order is confirmed:—

*Dated 17th December 1860.*—By Brevet Colonel Pelly, appointing Captain Bates, Staff Officer at Aurungabad, to receive charge of the Treasure Chest at that Station.

*Bombay Castle, 31st December 1860.*

No. 722 of 1860.—From the 1st January next, Stores hitherto supplied to the Ordnance Department by the Commissariat will be obtained under departmental arrangement by Officers of the Ordnance Department from the local markets, with the exception of such stores for the supply of which contracts are in existence. Lists of such Stores will be supplied by Executive Commissariat Officers to the Officers of the Ordnance Department from whom they are in the habit of receiving Indents, and intimation will be given of the dates on which existing contracts will expire.

Tenders will be invited and contracts made by Officers of the Ordnance Department under the control and supervision of the Inspector General of Ordnance and Magazines, and subject to the Regulations in force in the Commissariat Department, information regarding which will be communicated by Commissariat to Ordnance Officers on application.

Arts. 536 to 346, Section XV., pages 255 to 258 of Jameson's Code.

Stores not provided for by contract will be purchased in the market by Ordnance Officers, or, if circumstances permit, tenders will be called for, but it is probable that at the Presidency only will emergent demands occur unprovided for by contract.

Contractors' bills will be paid monthly, Commissaries of Ordnance will be allowed to draw advances not exceeding the amount of the Monthly Bills. The final adjustment of the actual outlay will be made at the end of each month on bills passed by the Inspector General of Ordnance and supported by Contractors' or Dealers' Bills, and rendered in duplicate to the Military Auditor General for final examination and record.

The Inspector General of Ordnance and Magazines will issue such subsidiary orders for the guidance of the Officers of the Ordnance Department as he may consider necessary.

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

## MARINE DEPARTMENT.

*Bombay Castle, 27th December 1860.*

No. 198 of 1860.—The following temporary arrangements and appointments are confirmed, viz:—

*By Commodore G. G. Wellesley, C.B., R. N., Commander in Chief of the Indian Navy.*

Lieutenant F. Yates and Mr. C. S. Mainwaring, Midshipman, of the "Clive," to reside on Shore at the Sanitarium, for the benefit of their health, from the 30th November 1860.

*Persian Gulf Squadron Orders.*

Acting Lieutenant W. H. Ogilvy, in charge of the "Georgiana," to the temporary charge of the "Mahi" from the 17th August 1860.

Acting Lieutenant Clarke, of the "Falkland," to the temporary charge of the "Georgiana" from the 17th August 1860.

Lieutenant R. W. Whish, of the "Semiramis," to the Command of the "Mahi," from the 25th August 1860.

Acting Lieutenant Clarke, in temporary charge of the "Georgiana," to be Acting Lieutenant of the "Falkland" from the 3rd September 1860, to fill a vacancy.

Acting Lieutenant Ogilvy, returned from Basra, re-assumed charge of the "Georgiana" from the 3rd September 1860.

Lieutenant R. W. Whish, Commanding the "Mahi," to perform the duties of Store Accountant of that Vessel from the 26th August 1860, there being no other Officer available.

Mr. H. Robinson, Clerk in Charge, of the "Falkland," to be officiating Commodore's Clerk from the 24th October 1860.

Mr. Fotheringham, Captain's Clerk, of the "Elphinstone," transferred to the "Falkland" as Commodore's Clerk from the 6th November 1860.

Acting Lieutenant Ogilvy, in charge of the "Georgiana," to be Acting Lieutenant of the "Auckland," from the 7th November 1860, to fill a vacancy.

H. RIVERS, Captain,

*Secretary to Government in the Railway Department.*

*Bombay Castle, 28th December 1860.*

No. 199 of 1860.—With reference to Articles 32 and 33, page 105, of the Code of Pay and Naval Audit Regulations, Disbursing Officers of the Indian Navy, Bombay, are prohibited from negotiating Bills of Exchange in the Market for Public purposes when a Treasury, belonging to any of Her Majesty's Governments, is available at the Station where the Funds are required.

*Bombay Castle, 31st December 1860.*

No. 200 of 1860.—Mr. C. E. Beddome, Mate, of the Indian Navy, returned to his duty on the 26th December last by the Peninsular and Oriental Company's Steamer "Orissa," with the permission of the Home Government.

No. 201 of 1860.—The undermentioned Engineers are promoted to fill existing Vacancies on the Establishment, from the dates specified opposite their names:—

Mr. R. B. Bidwell, Second Class, to be First Class, to fill an existing vacancy .....	} 1st September 1860.
Mr. J. Livingston, Second Class, to be First Class, vice Winchester, deceased .....	} 1st October 1860.
Mr. J. Munro, Second Class, to be First Class, vice Newbury, deceased .....	} 14th December 1860.
Mr. R. Clacker, Third Class, to be Second Class, vice Bidwell, promoted .....	} 1st September 1860.
Mr. John McColl, Third Class, to be Second Class, vice Livingston, promoted .....	} 1st October 1860.
Mr. John Downes, Third Class, to be Second Class, vice Munro, promoted .....	} 14th December 1860.

W. F. MARRIOTT, Lieutenant Colonel,

*Acting Secretary to Government.*

## CIVIL APPOINTMENTS, &c.

### POLITICAL DEPARTMENT.

*Bombay Castle, 31st December 1860.*

Assistant Surgeon Rustomjee Byramjee, M.D., resumed Medical charge of the Guzerat Provincial Battalion, on the 20th December 1860.

Major C. R. Whitlock resumed charge of his duties as Political Agent in the Mahee Kanta on the 22nd December 1860.

*Bombay Castle, 2nd January 1861.*

Captain J. T. Barr, Political Agent in Kattywar, resumed charge of the Agency on the 26th December last.

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

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

**REVENUE DEPARTMENT.**

*Bombay Castle, 2nd January 1861.*

Mr. W. S. Price has been appointed to officiate, until further orders, as Deputy Superintendent of the Sattara Revenue Survey, in the room of Lieutenant Waddington, who has proceeded on furlough to England. This appointment has effect from the 1st November last.

**GENERAL DEPARTMENT.**

*Bombay Castle, 28th December 1860.*

Mr. M. J. M. Shaw Stewart assumed charge of his duties as Under-Secretary to the Government of Bombay on the 26th December 1860.

*By order,*

A. D. ROBERTSON,

*Acting Secretary to Government.*

**PUBLIC WORKS DEPARTMENT.**

*Bombay Castle, 31st December 1860.*

The leave of absence, for three months, granted to Mr. Robins, Assistant Engineer, Northern Konkan, by Government Notification dated 11th July 1860, is cancelled, at his request.

The leave of absence granted to Mr. W. Whittenbury, First Class Assistant Engineer, on the 11th December last, is extended to the 4th January 1861, to enable him to rejoin his Station.

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

WALTER SCOTT, Colonel,

*Secretary to Government.*

**ECCLESIASTICAL DEPARTMENT.**

*Bombay Castle, 2nd January 1861.*

The Reverend F. Gell, Junior Chaplain of Poona, is allowed one month's privilege leave of absence, to date from the day on which he may leave his Station.

W. F. MARRIOTT, Lieutenant Colonel,

*Acting Secretary to Government.*

**EDUCATIONAL DEPARTMENT.**

*Bombay Castle, 29th December 1860.*

Her Majesty's Principal Secretary of State for India has been pleased to grant a further extension of leave, for five months, to Mahiputram Roopram, Probationary Deputy Educational Inspector, Kaira Sub-Division.

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

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

**MISCELLANEOUS NOTICES, ADVERTISEMENTS, &c.**

**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.*

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

Date of Deposits.	On whose Account.	Rank.	Corps.	General No.	Date of Decease.	Amount of Deposits.
1860	<b>MILITARY.</b>					
Nov. 2nd	E. C. P. Willoughby	Lieutenant	10th Regt. N. I.	....	April 15th, 1858	<i>Rs.</i> 4 14 0
" 9th	Charles Heath	Private	2nd B. E. Regt. L. I.	1836	May 8th, 1860	5 4 4
" "	Thomas Kerrish	Corporal	Ditto	1993	June 1st, "	533 6 7
" "	Patrick Dillane	Private	Ditto	1817	July 23rd, "	35 9 4
" "	Fredrick Crosby	Serjeant	Ditto	1714	Aug. 9th, "	9 2 9
" 19th	M. C. Utterson	Lieutenant	10th Regt. N. I.	....	.....	1,297 6 8
" 28th	William Thomas	Bombardier	1st Co. 2nd Batt. Artillery	....	.....	86 2 11
" "	Archibald Paton	Gunner	Ditto	....	.....	141 13 3
" 30th	Henry Grice	Lieutenant	B. Invalid Establishment	....	.....	524 0 6
" "	J. Kay	Assistant Surgeon	.....	....	.....	519 12 10
	<b>MARINE.</b>					
" 19th	Peter McCaskill	A. B.	I. N.	....	.....	12 12 0
" 24th	T. S. Gourley	Actg. 1st Class 2nd Master	Indus Flotilla	....	July 2nd, 1860	810 1 3
" "	H. W. Brownlow	Midshipman	I. N.	....	Sept. 24th, 1858	548 0 0

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

**OPIUM MEMORANDUM for the Week ending Tuesday, 1st January 1861.**

YEARS.	PASSES GRANTED.			IMPORTED INTO BOMBAY.				EXPORTED BY SEA.			Balance.	DETAIL OF EXPORTS. From 26th December 1860 to 1st January 1861.	
	Up to 15th Dec. 1860.	From 16th Dec. 1860.	Total.	Up to 25th Dec. 1860.	From 26th Dec. 1860 to 1st Jan. 1861.	Lost on the Road.	Transit Imported.	Up to 25th Dec. 1860.	From 26th Dec. 1860 to 1st Jan. 1861.	Total.			
<b>AT INDORE.</b>													FOR THE SEASON 1859-60. Chests. Per Steamer "Madras"..... 217 Purchased by Government..... 6 ----- 223  FOR THE SEASON 1860-61. Per Steamer "Madras"..... 068½
For 1859-60 .... Chests.	..	..	*43,984	..	..	8½	*43,975½	42,651½	223	42,874½	1,101		
" 1860-61 .... "	8,758	1,334	10,092	3,504½	1,578	3½	5,082½	1,307	968½	2,365½	2,717		
<b>AT AHMEDABAD.</b>													FOR THE SEASON 1859-60. Per Steamer "Madras"..... 63  FOR THE SEASON 1860-61. Per Steamer "Madras" ..... 64½  Total.. 1,319
For 1859-60..... Chests.	..	..	*4,683	..	..	..	*4,683	4,318	63	4,381	362		
" 1860-61..... "	635	12	647	421	85	..	506	287	64½	351½	154½		

\* During the whole Season.

(Errors excepted)

Bombay, Custom House, 2nd January 1861.

A. F. BELLASIS,  
 Officiating Deputy Commissioner of Customs, Salt, and Opium P. D.

## WEEKLY SUMMARY OF DEATHS ON THE ISLAND OF BOMBAY.

CASTE OR RACE.											Total—exclusive of Still-born.							
	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.
Boodhist—Jain, &c. ..	..	..	..	..	6	2	..	1	..	..	..	..	..	..	..	..	..	10
Brahmun. ..	..	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..	2
Lingaet and Bhatia ..	..	1	..	..	8	..	..	2	3	..	..	..	..	..	..	..	..	14
Hindoo of other Caste ..	..	4	3	..	52	4	..	8	9	..	1	..	7	..	1	5	..	90
Hindoo Out-caste ..	..	1	..	..	6	..	..	1	4	..	..	..	1	..	..	..	..	12
Moosulman ..	..	..	2	1	34	4	..	1	6	..	..	..	3	..	..	..	..	51
Parsee ..	..	..	..	..	2	..	..	2	..	..	..	..	1	..	2	..	..	7
Jew ..	..	..	..	..	1	..	..	..	..	..	..	..	1	..	..	..	..	2
Native-Christian..	..	..	..	..	5	2	..	2	2	..	..	..	1	..	..	..	..	12
Indo-European ..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	1	..	..	3
European..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Negro-African ..	..	..	..	..	2	1	..	..	..	..	..	..	..	..	..	..	..	3
Other and Unknown Race ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1
All Races....	6	5	1	..	116	13	..	18	26	..	1	..	16	..	5	5	1	207
Mean of the corresponding Weeks in the preceding Twelve Years. }	..	85	6	2	133	9	..	29	43	..	2	1	12	1	3	3	..	329

*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, 2nd January 1861.

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

### Bank of Bombay.

#### DISCOUNT.

On Government Bills.....	9 per cent.
On Private Bills at or within 3 Months .....	11 ditto.

#### INTEREST.

On Fixed Loans on Government Notes and Railway Shares.. }	9 per cent.
On Open Loans on ditto .....	10 ditto.
On Cash Credit Accounts .....	10 ditto.
On Loans on Security of Goods..	11 ditto.

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

The rate of Advance on deposit of 5½ per Cent. Government Notes is 98 per cent., on 5 per Cent. Government Notes 90 per cent., on 4 per Cent. Government Notes 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, 27th December 1860.

## TELEGRAPH DEPARTMENT.

**NOTICE.**

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

**Bengal.**

Calcutta.

*Stations on Hooghly River.*

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

Midnapore.

*Line to N. W. Provinces.*

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

*Ganges River Line.*

Rajmahal.  
Monghyr.  
Bhagulpore.  
Patna or Dinapore.

**Dacca.**

Jessore.  
Dacca.

**North-West Provinces and Punjaub.**

Allahabad.  
Cawnpore.

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

Futtyghur.

Branch to Shahjehanpore.

Agra.  
Allyghur.  
Delhi.

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

Umballa.

Branch to Kussowlie.  
Do. to Simla.

Loodiana.  
Philloor.  
Jullunder.  
Umritsur.  
Lahore.  
Rawul Pindee.

Branch to Murree.

Attock.  
Peshawur.  
Mooltan.

**Bombay.**

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

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

Tanna.

*Line to Agra.*

Nassick.  
Malligaum.  
Dhoolia.

*Line to Guzerat and Sind.*

Bulsar.  
Surat.  
Baroda.  
Broach.  
Kaira.  
Ahmedabad.  
Decsa.

*Line to Madras.*

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

Dharwar.  
Gudduck.

**Indore.***Line from Bombay to Agra.*

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

**Madras.**

Madras.  
Guindy.\*

\* Open only during residence of the Governor.

*Line to Ceylon.*

Mount.  
Pondicherry.  
Negapatam.  
Pootocottah.  
Páumben.

*Line to Bombay.*

Poonanallee.  
Vellore.  
Bangalore.  
Seerah.  
Bellary.

*Line to Neilgherries and Malabar Coast.*

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

**Central India.**

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

\* Stations of observation in case of interruption.

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

**East Coast.**

Jelasore.  
Balasore.  
Cutlack.  
Berhampore.  
Chicacole.  
Chutterpore, or Ganjam.  
Vizagapatam.  
Dowleisharum, or Rajmundry.  
Masulipatam.  
Bezwarrah.  
Coconada.  
Ongole.  
Nellore.

Bangalore, 10th August 1859.

**Sind.**

Kurrachee.  
Keamaree.\*  
Gizree.\*

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

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

**Pegu.\***

Rangoon.  
Heuzada.  
Menghye.  
Shoaghyeen.  
Promé.  
Toughoo.  
Thyetmoo.  
Pegu.

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

**Ceylon.**

Point de Galle.  
Colombo.  
Kandy.  
Mehintelle.  
Manaar.

W. B. O'SHAUGHNESSY,

Superintendent Elec. Telghs. in India and Ceylon.

**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.**

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.**

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.**

Will shortly be vacated the situation of HEAD CLERK of the SHIKARPOOR ADWALUT. 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.

**MEDICAL STORE DEPARTMENT**

Vacancies in the Subordinate Establishment are filled up by Candidates, without reference to Caste, who pass the Examination detailed in Articles 375, 376, and 377, of Section XXXIII., Appendix No. 1, Jameson's Code, before the Medical Storekeeper, subject to the provision of Article 315 of the same Section.

There are present three vacancies—one of first Grade Apprentice at Rs. 15, and two of second Grade Apprentice at Rs. 10 per month.

By order of the  
Principal Insp. Genl. Medical Dept.,  
W. C. COLES, M. D.,  
Assistant Surgeon, Secretary.

*Bombay, 8th December 1860.*

**Notice.**

All parties having Claims against the Estate of the late ANTONY RITSON, Esq., Civil Engineer, G. I. P. Railway, who died at Ellichpoor on the 7th June last, are directed to make the same known to the ADMINISTRATOR GENERAL at CALCUTTA without delay.

Any parties indebted to the deceased are requested to communicate with the Officiating Deputy Commissioner, East Berar, Oomrawuttee.

*Deputy Commissioner's Office, Oomrawuttee,  
26th December 1860.*

**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 (Spirituos Liquors).

Wunchurree (Grazing Tax).

Opium and Ganja.

Poisonous Drugs.

Salt Wells.

Khootkuttee (Tax on the Cutting of Wood).

Rauwa (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.*

**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.*

**BANK OF MADRAS.**

**A** PPLICATIONS 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."

**CENTRAL BANK OF WESTERN INDIA.**

SECOND CALL OF Rs. 50 PER SHARE.

**N**OTICE 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.*

**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. 0¼d. "
" " 3 " " .....	2s. 0¼d. "
" " 2 " " .....	2s. 0¼d. "
" " 1 " " .....	2s. 0¼d. "
" " on demand .....	2s. 0¼d. "
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 .....	¼ per cent.
On delivering Securities out of safe custody ..	¼ per cent.
Hours of Business .....	10 to 4
Saturdays .....	10 to 1

*Bombay, 2nd January 1861.*



**NOTICE.**—The INTEREST and RESPONSIBILITY of Mr. THOMAS STOCK COWIE in our FIRM ceased on the 31st July last, and Mr. FRANCIS FREDERICK LIDDERDALE has been admitted a Partner from this date.

REMINGTON AND Co.  
Bombay, 1st January 1861.

**NOTICE.**—Having this day associated with us Mr. JOHN L. HOBART, our business will be hereafter conducted under the name and style of STEARNS, HOBART, & Co.

W. F. STEARNS AND Co.  
Bombay, 1st January 1861.

**THE AGRA AND UNITED SERVICE BANK (LIMITED).**

(Paid-up Capital One Million Sterling; Reserve Fund £ 190,000 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 $\frac{3}{4}$ d.
"    4 months' sight .....	2s.	0 $\frac{3}{4}$ d.
"    3 months' sight .....	2s.	0 $\frac{1}{4}$ d.
"    2 months' sight .....	2s.	0 $\frac{1}{4}$ d.
"    1 month's sight .....	1s.	11 $\frac{1}{4}$ d.
On demand .....	2s.	0d.
On Scotland do. ....	2s.	0d.
On Ireland do. ....	2s.	0d.
Circular Notes .....	1s.	11 $\frac{1}{4}$ d.

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 ...	2p. ct. per an.
On Home Remittance Deposits payable by Bills on London .....	4 " "
On Deposits for 3 months certain, and thereafter subject to 1 month's notice of withdrawal .....	4 " "
On Deposits for 9 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.

**COMMISSION.**

The Bank takes charge of Government Securities, Shares in Banks and other Companies without charge, and realises the Interest and Dividends, for which a charge will be made of  $\frac{1}{4}$  per cent.

On returning Government Paper or other Securities out of safe custody, a charge will be made of  $\frac{1}{4}$  per cent.

On the purchase or sale of Government Securities and Bank or other Stock  $\frac{1}{4}$  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 enforcement 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,  
Manager.

Bombay, 19th December 1860.

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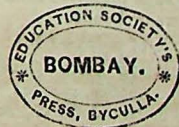
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*Price 2 Rupees.*

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*ACT XLV. of 1860.*

*Price 8 Annas.*

**STAMP ACT, with Amendments.**

*No. XXXVI. of 1860.*

*Price 12 Annas each.*

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INCLUDING ACT XL. AND GLOSSARY.**

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**Latest Official READY RECKONER for Income Tax,  
Dated Calcutta, October 10th, 1860.**

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*Price 1 Rupee.*

**INCOME TAX ACT,**

*Being Act XXXII. of 1860.*

*To which is appended Act XXXIX., being an Act to amend Act XXXII. of 1860.*

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**SEPARATE GENERAL ORDERS,**

ISSUED IN THE YEARS 1856-57 AND JANUARY 1858.

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**Resolutions by Government of India** relative to New System of Estimate, Budget, and Audit for India. Price Rs. 1.

**POST OFFICE NOTIFICATIONS.**

**Overland Mail.**—The Overland Mail, per P. and O. Company's Steamer "ORISSA," will be closed on SATURDAY, the 12th January, 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:—			
		Via Marseilles.		Via Southampton.	
Weight under	¼ ounce.....	Rs.	0 6 0	Rs.	0 4 0
"	½ "	"	0 8 0	"	0 4 0
"	¾ "	"	0 14 0	"	0 8 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 "GANGES," will be closed on WEDNESDAY, the 16th January, at 1 o'clock p. m. A Packet for late Letters will be kept open, on payment of the usual fee, until 2 p. m. Letters, &c. for AUSTRALIA will be despatched by this opportunity.

**Scinde Mails.**—Mails for KURRACHEE and SCINDE, per Steamer, will be closed 12 hours after the arrival of the next Overland Mail.

**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.**

**FROM BOMBAY TO GALLE AND CHINA.**

12th January.	12th July.	16th January.	16th July.
27th January.	27th July.	31st January.	21st July.
12th February.	12th August.	16th February.	16th August.
27th February.	27th August.	1st March.	31st August.
12th March.	12th September.	16th March.	16th September.
27th March.	27th September.	1st April.	1st October.
12th April.	12th October.	16th April.	16th October.
27th April.	27th October.	1st May.	31st October.
12th May.	12th November.	16th May.	16th November.
27th May.	27th November.	31st May.	1st December.
12th June.	12th December.	16th June.	16th December.
27th June.	27th 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.
Orissa .....	P. & O. Steam Navigation Company	12th January.....	Suez .....	Aden.
Ganges .....	Ditto ditto	16th ditto .....	Hongkong .....	Galle.

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.
Elphinstone.....	27th December .....	Surat.
Northam .....	27th ditto .....	Suez.
Scindian .....	27th ditto .....	Kurrachee.
Victoria .....	29th ditto .....	Surat.
Tilly .....	29th ditto .....	Malabar Coast.
Victoria .....	29th ditto .....	Kurrachee.
Madras.....	31st ditto .....	Hongkong.

T. GARRETT,  
Post Master.

Bombay, General Post Office, 2nd January 1861.

**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 Kurrinjah. 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.

Bombay Post Office, 11th September 1860.

T. GARRETT,  
Officiating Post Master.

## 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>viâ</i> Southampton.			Registration Fee.			Total charge on a letter under half an ounce, sent <i>viâ</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>viâ</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>viâ</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. Ketts .. .. .	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.

TIME TABLE of the ARRIVAL of the OVERLAND MAIL, and DELIVERY of LETTERS and NEWSPAPERS.

Name of the Steamer.	The Time at which												No. of Boxes received.			
	The Steamer anchored.	The Mails were landed.		The first Mail Box was received		The last Southampton Letter Box was received.		The last Mail Box was received.		The Window Delivery commenced.		The Delivery Peons left the Office with the first Delivery of Overland Letters and Papers.				
Orissa .....	1860 Dec. 26	P. M. 1-0	26th	P. M. 1-45	26th	P. M. 2-0	26th	P. M. 3-5	26th	P. M. 3-18	26th	P. M. 3-50	26th	P. M. 4-0	Iron. 79	Wdu. 80

Bombay, Post Office, 2nd January 1861.

The Mails from the undermentioned Stations reached the Bombay Post Office TOO LATE for Despatch by the P. & O. Co.'s Steamer "NORTHAM," which started on the 27th December 1860:—

	1860		1860		1860		1860
Agra .....	23 Dec.	Delhi .....	2 Dec.	Kohat .....	18 Dec.	Peshawur .....	19 Dec.
Allahabad .....	20 "	Futtypoor .....	21 "	Lucknow .....	21 "	Poona .....	27 "
Almorah .....	20 "	Fyzabad .....	19 "	Lahore .....	21 "	Purtabghur .....	20 "
Aboo .....	22 "	Gwalior .....	23 "	Lullutpore .....	20 "	Roy Barreilly ..	19 "
Arrah .....	19 "	G. G. Camp ..	21 "	L. G. G. Camp ..	21 "	Senlote .....	20 "
Azimghur .....	20 "	Hingolie .....	23 "	Meerut .....	23 "	Sholapore .....	27 "
Benares .....	21 "	Jullunder .....	21 "	Mangalore .....	21 "	Sattara .....	26 "
Belgaum .....	25 "	Jhansie .....	23 "	Mahableschwur ..	26 "	Secunderabad ..	25 "
Cawnpore .....	22 "	Jhelum .....	20 "	Mean Meer .....	21 "	Sooltanpore .....	20 "
Cambay .....	22 "	Jubbulpore .....	22 "	Mhow .....	25 "	Shajahanpore ..	21 "
Calcutta .....	19 "	Kholapore .....	25 "	Nusseerabad .....	21 "	Saugor .....	22 "
Cochin .....	17 "	Khandalla .....	27 "	Ncemuch .....	23 "	Tellicherry .....	19 "
Chunar .....	20 "	Kirkee .....	27 "	Nince Tal .....	21 "	Umritsur .....	21 "
Chindwara .....	22 "	Kulladghee ..	23, 24 "	Nassick .....	26 "	Umballa .....	22 "

Bombay, Post Office, 28th December 1860.

T. GARRETT,  
Officiating Post Master.



THE  
BOMBAY GOVERNMENT GAZETTE  
EXTRAORDINARY.

Published by Authority.

TUESDAY, 8TH JANUARY 1861.

**NOTIFICATION.**

*POLITICAL DEPARTMENT.*

THE following Resolution by the Right Honorable the Governor General of India, dated the 27th December 1860, is published for general information :—

No. 250.

FOREIGN DEPARTMENT.

*Camp Ryeppore, the 27th December 1860.*

Read the undermentioned papers relating to the trials recently held at Lucknow, arising out of the measures adopted for the collection of the Income Tax in the Province :—

To Offg. Chief Commissioner Oudh,	....	No. 2288	dated	28th	June	1860.
From Offg. Secretary to ditto	..	1417	..	11th	July	..
To Offg. Chief Commissioner	..	2846	..	28th	..	..
From Offg. Secy. to ditto	..	1416	..	11th	..	..
From ditto	..	1438	..	13th	..	..
From ditto	..	1468	..	18th	..	..
To Offg. Chief Commissioner	..	3050	..	28th	..	..
To ditto ditto	..	3213	..	4th	Aug.	..
From Offg. Secy. to ditto	..	1506	..	24th	July	..
From ditto	..	1537	..	31st	..	..
From ditto	..	1611	..	10th	Aug.	..
From ditto	..	1676	..	10th	..	..
From ditto	..	1717	..	24th	..	..
From ditto	..	1855	..	12th	Sept.	..
From ditto	..	1977	..	3rd	Oct.	..
From ditto	..	2053	..	15th	..	..
From Mr. Norris	..	..	..	20th	..	..
To ditto.	..	5155	..	31st	..	..
To Chief Commissioner	..	5156	..	31st	..	..
From Offg. Secy. to ditto	..	2223	..	24th	Nov.	..
From ditto	..	2239	..	30th	..	..
From ditto	..	2250	..	3rd	Dec.	..
From ditto	..	2280	..	6th	..	..

**RESOLUTION.**

1. It having been stated in the "Oudh Gazette" of the 20th June last, that an Action for Libel had been or was about to be instituted against the proprietors of that Newspaper by Ramdyal, an Extra Assistant Commissioner at Lucknow, the Chief Commissioner of Oudh was desired, on the 28th of that month, to report what were the grounds of the action, and whether it was instituted by Ramdyal of his own accord, or with the cognizance or sanction of his superiors. Inquiry was at the same time made whether a letter published in the "Oudh Gazette," and bearing the signature of Mr. C. A. Elliott, the City Magistrate of Lucknow, was sent to the Editor on the writer's sole judgment or with the sanction or cognizance of his superiors.

2. In reply to this requisition, the Officiating Chief Commissioner, Lieutenant Colonel Barrow, in the absence of the Chief Commissioner, Mr. Wingfield, explained that the action

Letter No. 1417 of July 11th, 1860. for libel arose out of charges of tyrannous oppression and corruption made by the Press against the Extra Assistant, who considered his private character to have been thereby assailed, and who had of his own motion, and without the cognizance or advice of his superiors, prosecuted the proprietors of the Press. The Officiating Chief Commissioner would have deprecated the prosecution if Ramdyal's intention had come to his knowledge in time, or if he had been consulted in the matter; but, the suit having been once instituted, he abstained, and desired all Government officials to abstain, from the slightest interference in the matter. He was advised, from inquiries he had instituted, that the Revenue authorities had acted within the powers granted to them by Law for the collection of the 'Trades Tax'; and having satisfied himself that the Extra Assistant had properly conducted his official duties, he would not debar that Officer from the privilege of protecting his "private character."

With regard to the letter signed by Mr. Elliott and published in the "Oudh Gazette," the Officiating Chief Commissioner reported that it had been sent to the Newspaper by that Officer of his own act, with a view to show that the charges of oppression said to have been practised within his jurisdiction were false.

3. The Chief Commissioner was informed, in reply, on the 20th July, that, although the Governor General in Council regretted that the action had been brought against the Proprietors and Publishers of the "Oudh Gazette," yet His Excellency in Council was of opinion that, under present circumstances, the case should be allowed to take its course, and that the Government should abstain from all interference. The instructions which the Officiating Chief Commissioner had issued to his Subordinates not to write to the press in their official capacity for the future without his permission were fully approved.

4. In another letter, the Officiating Chief Commissioner brought to the notice of Government certain proceedings of the Police Officers of Lucknow, in connection with the collection of the new Tax. These proceedings were shortly as follows. On the appearance of Mr. Elliott's letter in the "Oudh Gazette," Captain Chamberlain, the District Superintendent of Police, addressed a letter to Lieutenant Scott, the Superintendent of City Police, inquiring whether the assertions made in the "Oudh Gazette" were true or not. He at the same time directed a Duffedar of his Corps who had relations in the City to make inquiries into the matter; and he also directed his Native Deputy Superintendent, Nusserwanjee, to institute an investigation, but to make no mention of his proceedings in the Police Diaries. The Deputy Commissioner, Mr. P. Carnegy, having heard that the Native Deputy Superintendent of Police had summoned complainants and recorded their evidence, reported the fact to the Commissioner, Lieutenant Colonel Abbott, who called on Captain Chamberlain in the presence of the Chief of Police to answer for his conduct. Lieut. Col. Abbott desired Captain Chamberlain to forward to him all the papers connected with this investigation, and reported the matter to the Officiating Chief Commissioner. The Chief of Police at the same time forwarded, for the Officiating Chief Commissioner's information, Captain Chamberlain's letter to Lieutenant Scott above alluded to, and Lieutenant Scott's reply. On receipt of these papers the Officiating Chief Commissioner directed the Chief of Police immediately to remove Captain Chamberlain from the charge of the Lucknow District Police and to appoint him to the district of Sultanpore. He also forwarded to the Commissioner, Lieutenant Colonel Abbott, the letter of Lieutenant Scott, in which that Officer asserted the truth of all the Statements made in the "Oudh Gazette" and contradicted by Mr. Elliott, and he directed Lieutenant Colonel Abbott to institute inquiries into the matter and to report the result of any investigation he might make into the complaints preferred before the Native Deputy Superintendent of Police. In execution of this direction, the Commissioner reported that Lieutenant Scott, on being questioned as to the proof or authority on which he asserted that the statements made in the "Oudh Gazette" were true, acknowledged that he had taken no steps to ascertain from the parties injured the truth of such statements, but had relied entirely on the information he received from his Police, who had heard it generally rumoured that oppression had been used. With one exception, the residents of the Mohulla, who were examined by the Deputy Superintendent of Police, affirmed that they had not voluntarily complained to him, but were summoned by his Agent, and Captain Chamberlain admitted to the Commissioner that he had sent his Agents to invite complaints against the Tax. The Officiating Chief Commissioner, Lieutenant Colonel Barrow, considered Captain Chamberlain's conduct in the matter to be the more open to censure from the fact of his having been more than once warned that the subject of the Tax was not to be taken up by the Police in any way; and Lieutenant Colonel Barrow concluded by remarking that the investigations clearly proved that, on the occasion in question, Ramdyal was guilty of no illegal act, and that his proceedings were not attended with any undue harshness.

5. On the 13th July, the Officiating Chief Commissioner reported that a person had held forth in the public streets of Lucknow to a large audience of the Natives, informing them that the Tax was illegal and unauthorized, and exhorting them to resist payment of it; that the police had taken no notice of this, and that he had been obliged to direct that the person should be seized and tried for sedition, and that the district officers should be instructed to put a stop to any demonstration made in the City against the Tax, and to proceed against any one who should raise his voice against it. On the 20th July, the Officiating Chief Commissioner's orders were approved.



6. On the 18th July, the Officiating Chief Commissioner submitted a report of the whole case connected with the inquiries made by the Police under the orders of Captain Chamberlain. In this report it was shown that Captain Chamberlain had exerted himself to assist the Proprietors of the "Oudh Gazette" in procuring evidence; that he had encouraged and invited complaints of oppression, and had employed a disreputable set of persons for that purpose, notwithstanding his having, as an Officer of Police, been forbidden to take petitions in regard to the Tax; and that he had not only instituted these unauthorised inquiries, but had taken steps to prevent them from coming to the knowledge of his superiors. The Officiating Chief Commissioner submitted Captain Chamberlain's explanation, but he did not consider the explanation satisfactory; and he stated that Captain Chamberlain's assertions of oppression having been committed were not supported by proof, and that the feeling in the City had never been anything more than a natural disinclination to pay a new Tax. "Captain Chamberlain," observed Lieutenant Colonel Barrow, "is an officer who has performed excellent service. The Officiating Chief Commissioner has had the highest opinion of his honourable character. Successive Chief Commissioners have, within the last 3 years, more than once acknowledged his services. He bears a name to which it is painful to attach the slightest stigma. Yet the Officiating Chief Commissioner, with the concurrence of his superior, Mr. Wingfield, can only propose what he believes to be an adequate mark of the displeasure of Government for such conduct as his has been, and which has been detailed in this letter, and it is with extreme regret that the Officiating Chief Commissioner asks His Excellency the Governor General to remove Captain Chamberlain from his appointment in the Oudh Police."

7. The Officiating Chief Commissioner was informed, on the 28th July, that his letters above referred to were under consideration, and he was desired, with reference to the report of the proceedings of the Lucknow Civil Court in the Libel case which had appeared in the newspapers, to submit immediately, on the conclusion of the trial, a full report of the case, with his opinion thereon. It was remarked that one of the Native witnesses who had deposed to the Commission of acts of oppression by the Extra Assistant, and by those under his orders, appeared to have been committed by the Court for perjury, and that the Governor General in Council was of opinion that he should be tried on this charge before a Special Judge appointed for the purpose.

Three of the witnesses for the defence were eventually committed to take their trial for perjury, and a Special Judge, Mr. F. B. Pearson, was appointed to try them. On the 4th August the Officiating Chief Commissioner was informed that the Governor General in Council would defer passing orders on his letters until the receipt of his report on the action brought by Ramdyal against the Proprietors and Publishers of the "Oudh Gazette."

8. On the 24th July, the Officiating Chief Commissioner submitted a report on the conduct of Lieutenant Scott, and recommended that he should be reduced to the rank of an Assistant Superintendent. On this letter also the issue of orders was suspended until the case should be complete as regarded Captain Chamberlain, and until the Chief Commissioner's report on the action should be received.

9. On the 31st July, the Secretary to the Chief Commissioner forwarded a letter from the Commissioner of Lucknow relative to certain assertions made by Captain Chamberlain in his evidence in the Libel Case; and on the 10th August the Chief Commissioner reported that Captain Chamberlain had availed himself of leave of absence for six months granted to him by the Officiating Chief Commissioner in anticipation of Government sanction, and had proceeded to the Hills on Medical Certificate without taking up his appointment at Sultanpore.

10. In compliance with the orders of 23th July, the Chief Commissioner, Mr. Wingfield, who had returned to the Province, submitted, on the 10th August, a copy of the Judgment of the Court in the Libel Case, with a detailed report on the circumstances attending the collection of the Trades Tax in the City of Lucknow, and a vindication of the Officers concerned in it from the charge of oppression.

On the 24th August, the Chief Commissioner submitted a copy of the record of evidence taken in the Libel Case, with further remarks. The case was decided in favour of the Plaintiff, with Rupees 3,000 damages.

On the 12th September, the Chief Commissioner enclosed, with remarks thereon, a letter from Captain Chamberlain containing a further statement of his proceedings, and soliciting the appointment of a Commission to investigate his conduct. The issue of orders on this matter was postponed until the result of the trial of the witnesses charged with perjury should be known.

11. On the 3rd October, the Chief Commissioner forwarded the evidence and judgment, and other proceedings in the trials for perjury held by Mr. Pearson, as Special Judge. The prisoners Unjore Tewarree, Jugganath Singh, and Moola Buksh were convicted and sentenced to imprisonment with labour in irons. But Unjore Tewarree was exempted by an order of the Government from that part of his sentence which prescribed labour and irons.

12. On the 15th October, the Assistant Secretary to the Chief Commissioner forwarded the proceedings and judgment of the Officiating Judicial Commissioner, Mr. Bayley, in the appeal from the judgment of the Civil Court on the Libel Case. The judgment of the Lower Court was confirmed by the Appellate Court.

13. On the 20th October, Mr. R. Norris, as Counsel for Unjore Tewarree, addressed a letter to the Government representing that injury had been inflicted on his Client by some of the autho-

rities in Oudh, through whose acts he had been prevented from obtaining evidence that would have ensured Unjore Tewarree's acquittal. Mr. Norris asked for a new trial on several grounds, and for the suspension of some officers in the Commission. He also brought charges against Messrs. Carnegie, Fraser, Bickers, and Berkeley, and against Ramdyal.

In reply, Mr. Norris was informed, on the 31st October, that the Governor General in Council saw no ground for the interference of the Government in the way suggested, but that his Client was at liberty to appeal against Mr. Pearson's decision to the Judicial Commissioner, and that it was understood that he had already done so. The several officers of the Oudh Commission, against whom he had preferred charges, would, he was told, be called upon to submit their explanations for the orders of Government; but this proceeding would, it was intimated to Mr. Norris, afford no excuse to his Client for delay in carrying forward his appeal. Mr. Norris was likewise informed that the Governor General in Council had then before him all the correspondence relating to the proceedings of the Authorities at Lucknow in the collection of the new Taxes, and that His Excellency in Council only waited to pass orders thereon until the appeal of Unjore Tewarree and the other Prisoners should have been heard and decided, and until the explanations called for in consequence of Mr. Norris's representations should have been received.

On the same date, the above correspondence with Mr. Norris was forwarded to the Chief Commissioner of Oudh, who was requested to call on each of the Officers against whom Mr. Norris brought specific charges to submit an explanation, and to desire Lieutenant Colonel Barrow to explain a private letter of his quoted by Mr. Norris, in which Lieutenant Colonel Barrow told Lieutenant Colonel Abbott, the Commissioner of Lucknow, that if he caught any one uttering a word, either in private or public conversation, against the Tax, he would bring him forward. The Chief Commissioner was requested to submit these explanations for the information and orders of Government, and also to report generally on the contents of Mr. Norris's letter and its enclosures.

14. The Chief Commissioner has now in his Secretary's letters noted on the margin\* submitted the explanations called for, with his own remarks thereon, and generally on Mr. Norris's letter.

15. A further letter\* has been received, forwarding, with the Chief Commissioner's observations, the deposition of a Mr. FitzGerald, regarding certain acts of oppression which, in a letter to the "Delhi Gazette," he declared that he had seen practised at Lucknow, in connection with the collection of the Trades Tax.

\* No. 2230, 6th December.

16. The Governor General having considered the whole of the papers before him, the general contents of which have been briefly sketched, proceeds to record the following observations and orders.

17. First in respect to the charge of tyrannous oppression and corruption brought against the Extra Assistant Ramdyal, and the alleged instances upon which that charge is founded. The Governor General has no hesitation in asserting his deliberate conviction that no acts of oppression are shown to have been committed by Ramdyal, nor by Ramdyal's orders; and that, as the fullest opportunity was given to his accusers, and the utmost endeavours made by them to establish their case, and as the whole of the testimony brought forward in support thereof was discredited by the Court, and a great part of it proved to be false and perjured, the charge falls to the ground; and Ramdyal is personally entitled not only to a full and honourable acquittal, but to a distinct expression of the opinion of Government that this acquittal is in entire accordance with the evidence. This will accordingly be communicated to him through the Chief Commissioner.

The trial of the original action for libel was patiently and impartially conducted by the Judge, Mr. Fraser; every facility was afforded to the defendants for the conduct of their case; and the judgment of the Court, as well as that of the Officiating Judicial Commissioner, Mr. Bayley, who heard the case in appeal, shows conclusively that the publishers of the "Oudh Gazette" were unable to substantiate the charges which they brought against Ramdyal; and that so far as those charges against Ramdyal are concerned, the reflections which have been publicly made upon the Officers of the Oudh Commission in respect to their proceedings in the assessment and collection of the Trades Tax are destitute of proof.

Whatever was faulty in Ramdyal's proceedings is shown to have been done in accordance with authority permitted to him by his superiors; and his loss of temper on two occasions was insignificant in degree and venial.

18. If anything were wanting to show the worthlessness of that which appeared at first to be the strongest portion of the evidence by which it was attempted to support the charges of oppression and corruption brought against Ramdyal, it is to be found in the record of the trial of the three witnesses for perjury, held first before the Special Judge, Mr. Pearson, who was selected from the Judges of another Province for the purpose, and afterwards in appeal before the Judicial Commissioner, Mr. Campbell, who had just returned from England. The Governor General has carefully read the judgments of both Courts in these cases, and the evidence on which they are founded, and His Excellency is satisfied that the prisoners, after having had every facility afforded to them for defence, were clearly proved to be guilty of the crimes with which they stood charged, and that they were rightly convicted and sentenced to legal punishment.

The case of these convicted prisoners will be more particularly noticed presently. In this

place the Governor General adverts to the result of the trials for perjury only as it bears upon the charges originally brought by the publishers of the "Oudh Gazette" against Ramdyal, and establishes the conclusion that those charges were false.

19. But though the Governor General acquits Ramdyal of blame, and considers his conduct generally deserving of approbation; and though His Excellency gladly admits that the Tax was assessed and collected in the Province of Oudh with extraordinary freedom from objection or complaints on the one side, and from coercion on the other, and that even in Lucknow the complaints preferred were few in comparison with the number of Tax-payers, he regrets to observe that in the City there was an absence of due precaution against abuse of authority by the subordinate Agents employed to levy the Tax.

He cannot approve of the assessment and collection of it in Lucknow having been so largely entrusted to a Native Officer whose acts, however upright and careful, were sure to be misconstrued, or of that officer having been left without more explicit instructions as to the course which he should take in enforcing the tax against dilatory or recalcitrant tax-payers. For whether it were strictly legal or not to search the apartments of women for valuable effects, or to distraint their jewels in satisfaction of the demands of the Government, there is no question as to the impropriety and impolicy of the proceeding in such a case, and the Governor General laments that the prohibition of this course, which the Chief Commissioner issued immediately he heard that it had been followed (he being at the time absent from the Province), was not sooner thought of. The same observation applies to the confinement of respectable Citizens in the lock-up house of the Tehseel. It may not have been illegal, but to detain such persons in such a place for several days, and for such a cause, was a measure to be resorted to only as a last necessity; and it does not appear that recourse was previously had to any of the less objectionable modes of enforcing the just claims of Government which are familiar to Revenue Officers in other parts of India.

20. The act of Mr. Carnegie, the Deputy Commissioner, in arbitrarily transferring to one Mohulla the amount remitted from the assessment of another is open to censure. This act has already been reproved and corrected by the Chief Commissioner. But Mr. Carnegie is also to blame for omitting to notice, as it deserved, or to report, the conduct of his subordinate, Mr. Berkeley, in illegally chastising one of a crowd of villagers who came to the office, perhaps in a disorderly manner, to complain against the Tax. The Governor General knows that both Lieutenant Colonel Abbott, the Commissioner, and Mr. Carnegie, the Deputy Commissioner, are Officers of approved high character and experience, and he accepts the Chief Commissioner's testimony that there was no supineness in the discharge of their duties; but it is evident to the Governor General the kind of activity which the occasion demanded in Lucknow was wanting. The Governor General is satisfied that there is no more efficacious mode of reconciling a large Native community to a new and unpalatable measure of Government than the free intercourse of intelligent English officers with all classes, and their frequent presence amongst the people, for the purpose of explaining and smoothing difficulties, and of convincing all that no oppression or abuse of authority will be permitted. The suspicious and excitable population of a great city should be met more than half way on such occasions; but this was not the course followed. The Deputy Commissioner remained for the most part in his Office, and the active enforcement of the Tax, together with the delicate task of making it as tolerable and as little obnoxious to the people as possible, was left to the subordinate officer Ramdyal. Such petitions too as were received were in too many cases referred to lower authority. It thereby was made less manifest than it should have been that power would not be misused, and scope was given to grave misrepresentation on this point.

21. On the whole the Governor General is compelled to say that he fails to find in these papers the evidence he had hoped to see of active and sedulous caution and exertion on the part of the European Officers of the Commission at Lucknow in anticipating or removing all cause of complaint upon the occasion of introducing for the first time a very obnoxious Tax into a large city.

22. Furthermore, the Governor General remarks with disapproval the tone of levity and disregard of the feelings of the people, which appears in Mr. Elliott's report of his investigation of the charges first made against Ramdyal; and the omission on the part of the Commissioner and the Officiating Commissioner to notice this.

23. The Governor General now turns to the conduct of the Police in Lucknow. Their proceedings in every grade have been utterly indefensible. Captain Chamberlain is charged with having encouraged and invited complaints of oppression; with having been active in furnishing the defendants in the Libel Case with evidence against Ramdyal; with having instituted unauthorized inquiries; and with having concealed those inquiries from the knowledge of those under whose authority he was placed. Captain Chamberlain has had one opportunity of explaining his conduct, but his explanation is imperfect and totally unsatisfactory. In his letter of the 14th July, in which that explanation is given, he intimated his intention to submit further details when his Medical Attendant should permit him to give to the subject the attention it deserves, but up to the present time no further explanation of his conduct has been received, though in a letter from Simla, dated the 4th September, he has solicited the appointment of a Commission before whom he offers to prove Ramdyal guilty of gross oppression and tyranny, and to vindicate his own conduct. This Commission the Governor General sees no cause for granting. Captain Chamberlain's conduct in respect to those points on which he has already had full opportunity of explaining it is such as to call for severe condemnation. It affords ample proof that he cannot properly be employed any longer in the office he holds; and therefore the Governor General is constrained to remove him, although the name he bears and his previous good service make the measure a very painful one. But that Captain Chamberlain may have the means of vindicating his character from imputations which in this correspondence are cast upon it, and which he may desire further to notice,

a copy of all such parts of it as concern him in any way will be furnished to him by the Chief Commissioner, and he will have free access to all sources of official information at Lucknow. On receiving from him, through the Chief Commissioner, such a vindication as he may think proper to make, the Governor General will pass any further orders which may be necessary.

24. After reading the evidence given by Lieutenant Scott on the trial of the Libel Case, the Governor General cannot treat that Officer more indulgently than his superior, in whose insubordination he was an active and willing participator. Lieutenant Scott might properly feel indignation at the stories he had heard, if he believed them, and he may have been justified in believing them; but when he was called upon to test the truth of these stories, the perfunctory manner in which he performed the duty is inexcusable. That the truth in such a case was more likely to be ascertained by his employing a native officer, however high in rank and trust, for that purpose, than by active personal inquiry, is wholly beyond belief; and the excuse which Lieutenant Scott gives for putting Budden Singh under arrest, and keeping him in confinement for 8 days because he neglected to report that Ramdyal had collected the tax in Nohungabad, and had used violence towards the inhabitants, and for omitting to put on record the reasons of the arrest and confinement, cannot be admitted. Lieutenant Scott is removed from his appointment.

25. Lieutenant Clifford has already been removed from the Police for misconduct in another case wholly unconnected with the one under consideration.

26. The conduct of the Native Officers of the Police next requires notice. Actuated apparently by a desire to support a cause which they believed to be favourably looked upon by their superiors, they deceived these with stories of oppression which they knew to be untrue; they induced others to do the same; and finally, they perjured themselves before a Court of Justice. These native Officers are Unjore Tewarree, Jugganath Singh, and Mowla Buksh. They are now suffering the imprisonment which the Law has decreed as the punishment of their offence.

Unjore Tawarree, a Subedar bearing the title of Sirdar Bahadoor, and a member of the first Class of the Order of British India, established in 1857 and 1858 memorable claims upon the consideration of the Government and upon the gratitude of all Englishmen, and he was liberally rewarded. And now, although the Governor General cannot allow any services, however eminent, to shield a man from all the consequences of wilful and deliberate perjury and subornation of perjury, yet, in remembrance of the devotion shown, and the courageous assistance given by Unjore Tewarree to his Officers and to others in a time of utmost danger, the Governor General remits to him the remainder of the imprisonment to which he has been sentenced. His Excellency also permits him to retain the pecuniary advantages attached to the Order to which he had been admitted, and directs that an allowance equal to that which he would receive as a member of the First Class of that Order be continued to him for life. But the name of Unjore Tawarree will be erased from the Roll of the Order of British India; he is hereby deprived of the honorary title which it confers; its decoration will be taken from him; and he is dismissed for ever from the service of the Government.

Jugganath Singh and Mowla Buksh, although they have no special claims on the Government, will share the remission of punishment which has been extended to their superior; but they also are dismissed from the service of the Government.

27. With regard to the charges brought against the Officers of the Commission by Mr. Norris in his letter of the 20th October, the Governor General observes that they are fully answered in the Chief Commissioner's report of the 24th November. To the most part, the charges are either groundless or frivolous; and in every case they fail to establish an intention or desire on the part of the Officers in question to defeat the ends of justice, or to prejudice the course of Unjore Tewarree, Mr. Norris's client. Equally does Mr. Norris fail to show that, in consequence of the acts of the Officers of the Commission, or from any other cause, any one was deterred from giving evidence against Ramdyal, or in favour of Unjore Tawarree.

28. But there are two other points in Mr. Norris's letter which it is necessary to notice. Firstly, the conduct of Mr. Berkeley, the Extra Assistant, in administering illegal chastisement to one of a party of ryots belonging to a village in the Lucknow district who came to the Lucknow Cutcherry and remonstrated in a disorderly manner against the Tax; and secondly, the private letter written by Lieutenant Colonel Barrow to Lieutenant Colonel Abbott. Mr. Berkeley's conduct on the occasion referred to deserves sharp censure. A mere reprimand is not adequate to mark the sense entertained by the Governor General of his misconduct, and accordingly he will be removed from the Lucknow district, and reduced to a lower grade.

As regards Lieutenant Colonel Barrow, the Governor General must regret that the private letter written by him to Lieutenant Colonel Abbott on the 12th July, dealing as it did with the subject of free complaints of the Tax, should have been so unguardedly worded, and that it should have contained expressions so likely to be generally misunderstood. But the explanation given by Lieutenant Colonel Barrow and Lieutenant Colonel Abbott shows that the letter was written with reference to one particular occurrence which had then just happened, namely, a public declamation in the streets of Lucknow against the Tax by a person who declared it to be illegal, and exhorted the people to resistance; that it was written with the sole intention, a thoroughly right and judicious one, of preventing the repetition of such occurrences; and further, that it could not possibly have had the effect of deterring any one from complaining against injustice or oppression in assessing or levying the Tax, or from giving evidence on any of the trials.

29. It remains to notice the letter written by Mr. FitzGerald to the "Delhi Gazette" on the 21st November, in which it was stated that he saw two men taken by a peon across the road in front of the Chutter Munzil to the ruins opposite, and that masses of masonry were placed on their heads. The Chief Commissioner on seeing this letter very properly directed that Mr. FitzGerald should be questioned regarding the statements in it. His answers have convinced the Chief Commissioner that his testimony is, so far as it has been adduced against any proceedings connected with the Tax, unworthy of credit. In

this conclusion the Governor General agrees. Whether it be the case or not, that, as conjectured by Mr. Wingfield, Mr. FitzGerald mistook workmen employed in removing, in the way in which such work is usually done, the ruins of the Chutter Munzil and adjoining houses, for persons undergoing torture at the hands of the inferior revenue officers, it is not to be supposed that Mr. FitzGerald, being actuated by the motives which he declares in his letter, would, if he had seen what he believed to be an act of such gross oppression, have failed to mention it at an earlier date, and while the trials were proceeding. It is shown that he was in Lucknow on several occasions during that time; that he was actually employed in the office of the Judicial Commissioner in copying the proceedings in the trials for perjury at least a week before Mr. Campbell gave judgment on the appeal; and that he was present in Court while the appeal was being heard. Yet he admits that he never mentioned what he had seen to any one, until he wrote to the "Delhi Gazette" some time after all the trials had closed.

30. The Governor General cannot conclude these remarks without adverting again to the general tone of the Reports of the Government of Oudh. In these Reports there appears to be a very imperfect appreciation of the fact that in this matter the conduct of affairs in the City of Lucknow has given room for scandal, and that discredit has been thereby thrown upon the measures of the Supreme Government for the general imposition and collection of a direct Tax throughout India. It is true that the scandal has been grossly exaggerated, and that the discredit is undeserved; but it is also true that in the proceedings which really did take place there is scarcely a single error of commission or of omission which might not have been prevented by timely precaution. If Ramdial had been properly directed, and if complaints against his alleged acts had been more generally taken up and promptly inquired into by English Officers, there would have been little temptation or facility for attacking him in a libel. If, when the libel was published, prompt reference had been made to ascertain its authority, and if the facts alleged had been thoroughly inquired into, there would have been no occasion for Ramdial to bring an action. If the Police had been properly in hand, and if Captain Chamberlain had been kept to his proper duty, the manifest antagonism exhibited by the Police and the Civil Officers would have been checked, and the consequent loss of character to individuals, which is a matter that concerns the Government little less than themselves, would not have occurred.

Moreover the Governor General is unable to concur in the Chief Commissioner's opinions in respect to the measures taken to levy the Trades Tax in Lucknow. It is quite possible to realize such taxes in India without resort to distraint: and if distraint becomes necessary it is an indication either that the tax is too heavy or that the arrangements for collecting it are defective. Success in levying the tax in Lucknow depended upon the care taken in the first assessment, and in promptly hearing and disposing of all remonstrances and appeals. To lighten the assessment on one quarter of the town and increase it by the same amount on another, was not only an injustice in itself but a direct inducement to resistance. If difficulty were found in enforcing payment, the cause, whether real or pretended, should have been inquired into. There should have been a formal invitation of appeals, and they should have been heard publicly in presence of the neighbours. Recusant parties should have been summoned to the inquiry, and if they failed to attend, but not otherwise, an *ex parte* but still a formal decision should have been passed. If on such inquiry it had appeared that contumacy was the sole cause of non-payment, there were unobjectionable and efficacious ways of enforcing the demand, by the service of peons and otherwise, before resorting to distraint: and even if distraint had been unavoidable, it should not have been carried out in the manner in which it appears to have been carried out in the Mohulla of Ashrufabad. To break open locks because the keys are not brought quickly; to expose respectable women to the threats of the underlings of office; to send sweeper women into Zenanas, and to seize the jewels of the inmates of Zenanas, are practices which the Government of India cannot tolerate, and which a local Government ought not to defend. The upholding of such acts, even where they have been rare and exceptional, as the Governor General believes them to have been in Lucknow, is calculated to destroy the confidence of the people in the justice and considerateness of the Government, and His Excellency desires that it may be clearly understood that they are regarded by the Government of India as indefensible.

The Governor General appreciates the ability with which the plan for the general assessment of the tax throughout the Province of Oudh was designed, and the energy combined with good judgment with which it was carried out. His Excellency especially appreciates the fact that there has been an absence of all complaint against the tax, or the mode of levying it, except in the City of Lucknow. Even there the petitions against the tax were, as has been already stated, few. But the general success of the measure, and the prudence and moderation which have, in almost every instance, characterised the proceedings of the Officers entrusted with its execution afford no reason for passing over defects or for excusing faults which are really without excuse. Nothing is to be gained by doing so. On the contrary, the Governor General holds it to be truer justice to the Members of the Oudh Commission to declare that such defects and faults have in these very few instances occurred, and at the same time to establish that they are no necessary accompaniment of the measure of taxation as devised by the Chief Commissioner, and as carried out by the great body of his Officers.

(Signed) A. R. YOUNG,

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

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

H. L. ANDERSON,

Chief Secretary.

Bombay Castle, 7th January 1861.