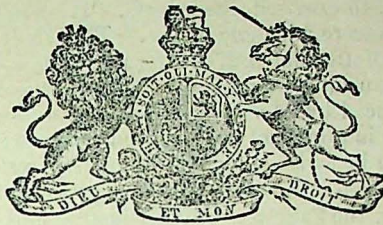



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PART V.

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR GENERAL OF INDIA.

Abstract of the Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 & 25 Vic., Cap. 67.

The Council met at Simla on Tuesday, the 20th June 1871.

PRESENT:

His Excellency the VICEROY and GOVERNOR GENERAL OF INDIA, K.P., G.M.S.I., *presiding*.
 His Honour the LIEUTENANT-GOVERNOR of the Panjáb.
 The Honourable JOHN STRACHEY.
 The Honourable SIR RICHARD TEMPLE, K.C.S.I.
 The Honourable J. FITZJAMES STEPHEN, Q.C.
 The Honourable B. H. ELLIS.
 Major-General the Honourable H. W. NORMAN, C.B.
 The Honourable F. R. COCKERELL.

LOCAL RATES (PANJÁB) BILL.

His Honour the LIEUTENANT-GOVERNOR of the Panjáb moved that the Report of the Select Committee on the Bill to provide for the levy of local rates in the Panjáb be taken into consideration. He said that he did not intend to go into the specific amendments introduced into the Bill by the Committee, as they were matters of detail. He would only say that he thought that they had very much improved the Bill. The principle of the Bill was simple, and spoke for itself. The objections raised to the Bill were of two kinds,—one class of objections was prompted by the anxiety felt at a Bill, involving so large a demand in excess of the

land-tax, being passed with such ease and rapidity, but he was well convinced that the prosperity of the agricultural classes was such that this additional burthen could easily be borne. A second class of objections was suggested by the fear that the new rates imposed by the Bill would act as an encroachment on the land-revenue. This brought up the whole question of the adequacy of the revised assessments. He was not in a position to say whether these revised assessments were adequate or not. The whole matter had been for a long while under discussion. In a letter dated 27th August 1870, his lamented predecessor had issued instructions to the Financial Commissioner for the purpose of ascertaining whether the system of assessment introduced by Mr. Prinsep involved a loss of revenue. The Financial Commissioner's reply to this inquiry had not yet been received; but it would, His Honour believed, be generally felt to be satisfactory that the matter rested in the hands of so skilled and experienced an officer as Mr. Egerton, who had personal acquaintance as a settlement official with several districts in the Panjáb. Further instructions had been subsequently issued by himself (His Honour) to Mr. Prinsep, and the whole subject was being subjected to a thorough investigation. He had made these remarks in order to show that he considered the anxiety which had been felt and expressed on this subject to be perfectly reasonable, and he entirely concurred in the propriety of a careful and thorough inquiry.

The Honourable Mr. STEPHEN said that he had no intention of raising a discussion on that occasion on a subject of such importance and difficulty as that to which His Honour the Lieutenant-Governor had referred. It would be improper and inconvenient to do so; but he would call attention to a single point. In the speech to which the Council had listened with so much pleasure when the present Bill was introduced, His Honour had said—

“ There is a general agreement that the people of the Panjáb, though quite as averse to all taxation as their neighbours, will more readily acquiesce in the imposition of a light rate on the land than in any other demand, for it is in accordance with their remembrance of old times, with their customs and usages, and with the immemorial practice of former rulers.”

His Honour went on to say that though the rate was equivalent to six per cent. on the land-revenue, yet that such was the “unprecedented prosperity” of all classes connected with the soil, that he was able confidently to affirm their ability to bear additional taxation; and he referred to the fact that, while population had increased only in the ratio of $11\frac{1}{2}$, cultivation had increased $31\frac{1}{2}$ per cent., and to the greatly enhanced prices obtainable by sale of land, as proofs of the soundness of the view that the agricultural population of the Province could sustain without injury the rate to be imposed by the Bill. Now, upon this, he (Mr. STEPHEN) had one remark to offer. If there was this great increase of agriculture, if the price of land had so largely increased, if the imposition of rates on land was a popular, customary, and congenial form of taxation, if all these facts were established on an authority so unquestionable as that of His Honour the Lieutenant-Governor, one of two things must result: either the land-revenue ought to have largely increased, or some full explanation of the reason of its not having done so ought to be forthcoming.

The Revenue Reports of the Panjáb supplied materials for a discussion of the question, whether some re-arrangement of judicial and executive duties might not be possible, so that districts in which settlements had expired might be more speedily re-assessed, and that officers might not be harassed and impeded by a multiplicity of duties. The whole question of the re-distribution of official work in the Panjáb was under discussion, and a report had, Mr. STEPHEN understood, been submitted to the Panjáb Government on the subject. He felt no doubt that His Honour would give due weight, in any arrangements that might be determined on, to the desirability of some organization by which new assessments might be carried out with more speed than was at present possible.

The Honourable Sir RICHARD TEMPLE said that he entirely concurred in the remarks made by his honourable friend, Mr. Stephen, as to the alleged loss of revenue involved from the continuance of old rates under expired settlements. He could only repeat what he had said when the Budget was under discussion, namely, that the undertaking of new settlements was entirely a matter for the discretion of the Local Government, and that, whenever any well-considered scheme for fresh settlements was submitted to the Government of India, it was favourably received and attentively considered.

The Honourable Mr. STRACHEY wished to offer a few remarks, only for the purpose of explaining the silence which he had observed with reference to the Bill at present under discussion. The present Bill was identical, to a large degree verbally identical, with the Acts which had been passed for Oudh and the North-Western Provinces. Everything that might

he said as to the principle of this Bill had been said when those measures were under discussion. Speaking for himself, Mr. STRACHEY said that he had felt it unnecessary to repeat what he had said on those occasions, and he only wished that his silence should not be regarded as implying that he in any way underrated the importance of the Bill.

The Motion was put and agreed to.

His Honour the LIEUTENANT-GOVERNOR of the Panjáb then moved that the Bill as amended be passed.

The Motion was put and agreed to.

The Council adjourned to Tuesday, the 27th June 1871.

H. S. CUNNINGHAM,

*Officiating Secretary to the Council of the Governor General
for making Laws and Regulations.*

SIMLA;

The 20th June 1871.