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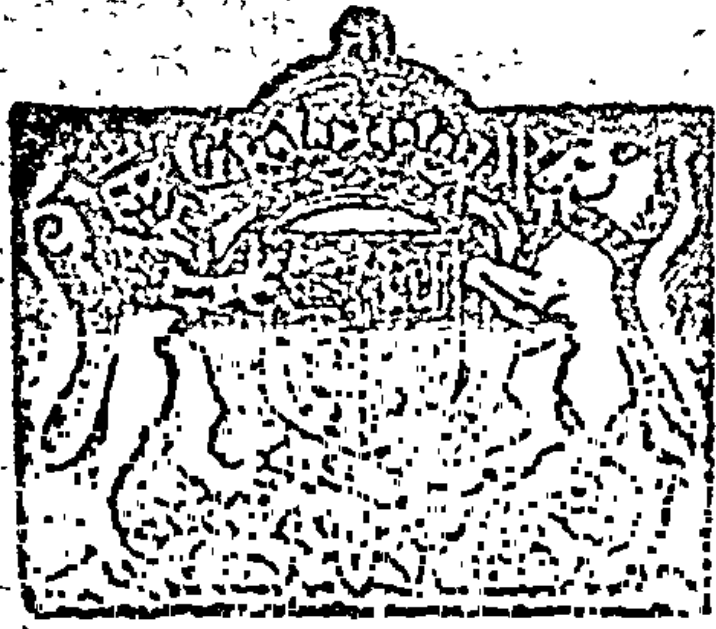
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Hand Book
to the
Records in the Alienation Office
Poona

Compiled by
G. S. SARDESAI, B.A.

By authority of the Government of Bombay

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THE CONTENTS OF THE POONA DAFTAR—TOTAL BUNDLES 34,972—

1 Marathi Section 27,332*	2 English Section 7,482	3 Persian Section 29‡	4 Gujarati Section 129‡
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The Marathi section comprises the following divisions :—

	No. of rumlas.
I Shahu Daftar up to 1749	56
II Peshwa Daftar proper up to 1818	8,130
III Angria Daftar up to 1840	761
IV Satara Maharaja's Daftar 1818-48	3,867
V The Jamav Daftar up to 1818	7,864
VI Karnatak Daftar up to 1818	2,461
VII Sholapur Daftar up to 1848	882
VIII The Inam Commission Inquiry	1,889
IX Records of the British Regime	756
X Records anterior to British rule	405
XI Records of the Hakka Commission	103
XII Papers dealing with Jakat or customs.. ..	158
Total ..	27,332

No. II in the above table, Peshwa Daftar proper, contains the following sub-divisions :—

II- -1 Diaries or rozkirds. 780	II-5 Pagas .. 694
II--2 Ghadnis .. 771	II-6 Pathkes .. 268
II-- 3 Jabsali .. 29	II-7 Chitnisi .. 267
II-- 4 Prant Ajmas .. 5,297	II-8 Fragmentary Papers. 24
	Total .. 8,130

No. IX, Records of the British Regime, has the following sub-divisions :—

	Rumals.
IX-1 Survey Papers	396
IX-2 Papers styled useless for history	16
IX-3 The Deccan Commissioners' Papers	171
IX-4 Papers of the Agent to the Sardars	69
IX-5 The Note-books of the Amanatdars	104
	756

* The number of the rumals and the arrangements of the various sections of the Daftar as put down in the ferists printed in 1914 practically continue the same to the present day, although the figures may not in all cases tally exactly with those which were given by Logan in 1905. A vast mass of papers such as those that exist in the Daftar is bound to have a few changes in course of time, which however do not in the least affect its use or study. The figures in the table above are given after actual verification.

† In addition to the 29 rumals of the Persian section there are several more included in "Returnable Papers" (Section 18, p. 26) for which see the detailed description for that section.

‡ In addition to the 129 rumals of Gujarati records there are 420 more containing Gujarati papers included in the Marathi Daftar as under :—

- 309 Jamav (Section No. V, p. 24).
- 106 Records anterior to British Rule (Section X, p. 32).
- 5 Returnable papers (p. 27).

Year

A.D.

1875

56
780
771
29
5297
694
692
267
24
101

TH



INTRODUCTION.

The Peshwas' Daftar at Poona is a vast collection of old Government records both historical and administrative, the value of which was thus put down by that great scholar the late Mr. A. M. T. Jackson, I.C.S., "No Government in India owns a collection of vernacular state papers that approaches in interest and importance those of the Poona Daftar." These records were first rescued and collected by Mr. Elphinstone from the Peshwas' archives at Poona and handed over to the Chief Deccan Commissioner for custody. When the Commissioner-ships were abolished in 1827, the records were transferred to the charge of the Agent to the Sardars who in 1845 handed them over to the Inam Commission. When the labours of the Commission were closed in 1863, and the Alienation Office was formed, the Daftar as classified and arranged during the interval came to be entrusted to that office. It was first located in the Wada of Nana Fadnis whence it was removed to the present stone building in 1890.

This building is of solid stone with one ground and one upper floor, containing 8 large rooms, each room accommodating 8 strong iron racks with 8 shelves in each rack. The rack is 12 feet high, 3 feet 3 inches wide and 8 feet 2 inches long. Machinery for extinguishing fire is always ready and the whole building is washed clean every month. There is no arrangement for lighting the building either with oil or electricity owing to fear of fire.

There exists an impression outside that "the records of the Peshwas' Daftar have already suffered from the ravages of time and that it is urgently needed that something should be immediately done to prevent further injury".* This impression is entirely incorrect. Not a single paper, since the day the Daftar came into British custody, has been destroyed or has decayed save by the natural process of time, which it is difficult to prevent in the case of such huge

* Dr. Surendranath Sen—The Indian Historical Quarterly for June 1932, page 395.

records. All that is possible for the preservation and care of the papers is being scrupulously attended to, and little more can be done in this respect. The Poona Residency Records are however rapidly decaying.

A descriptive guide to this historic collection has long been a desideratum. The Daftar needed a systematic index or a hand-book on the lines of that for the India Office Records by Foster. But considering the vastness of the collection and the present rigid arrangement of the Daftar, to prepare a useful and comprehensive guide is not an easy task. This hand-book therefore concerns itself only with those papers that are of historical interest and of the pre-British period of the Peshwas, i.e. the Prime Ministers of the Chatrapati of Satara, whose period extended a little over one hundred years from 1713 to 1818. Nor is this hand-book intended to supersede the various illuminating reports like those of Logan and Jackson : indeed it is, in its earlier portions, based on those reports, and merely seeks to offer such directions as will guide those who wish to continue their historical researches at the Alienation Office. Its object is to indicate in sufficient detail the original nucleus of the Daftar, its subsequent additions and arrangement, and the steps taken for its historical exploration from time to time, including the results of the latest research carried out during a period of four years from 1929 to 1933.

CHAPTER I.

PAST REVIEW.

1. *The Peshwas' Daftar in 1819.*—When the war with the Peshwa was over and the Maratha Empire passed to the English, Elphinstone asked his Assistant Mr. J. M. Macleod to take charge of the Peshwas' Daftar which was located at the house of Nana Fadnis and other places in the city. Mr. Macleod accordingly collected the papers, and employed Govindpant Tatya Daftardar and Ganeshpant Pendse to examine and draw up a list of the Rumals according to years. This list has now been discovered in the Daftar and is found dated 15th April 1819. As it is the first important description of the Peshwas' Daftar, it is translated and printed below, in full, in order to convey a correct idea of its volume and extent. It was this arrangement which existed when the Amanatdars took charge of the Daftar in 1835. They had possession of it for seven years, during which they classified and labelled nearly two-thirds of the Rumals, when Mr. Goldsmid took charge of the Daftar. During the operations of the Inam Commission the Daftar was thoroughly overhauled and a fresh arrangement effected which has practically existed to the present day. The following is an English rendering of the original list.

“ A list of rumals of the Peshwas' Daftar as it existed in the house of Nana Fadnis. It was drawn up by Daftardar Govindpant Tatya and Shrinivasrao and Ganeshrao Pendse on 15th April 1819.

118 for the Salasin Decade (1730) :—

17 for 1730	8 for 1735
1 for 1731	16 for 1736
7 for 1732	15 for 1737
12 for 1733	16 for 1738
9 for 1734	17 for 1739

266 for the Arbain Decade (1740) :—

38 for 1740	25 for 1745
36 for 1741	21 for 1746
30 for 1742	14 for 1747
19 for 1743	31 for 1748
20 for 1744	32 for 1749

478 for the Khamsain Decade :—

63 for 1750	65 for 1755
46 for 1751	70 for 1756
46 for 1752	17 for 1757
51 for 1753	31 for 1758
65 for 1754	24 for 1759

1,858 for the Sitain Decade :

53 for 1760	255 for 1765
85 for 1761	269 for 1766
63 for 1762	269 for 1767
89 for 1763	307 for 1768
211 for 1764	257 for 1769

2,831 for the Sabain Decade :

284 for 1770	155 for 1775
296 for 1771	234 for 1776
313 for 1772	306 for 1777
344 for 1773	297 for 1778
262 for 1774	240 for 1779

2,551 for the Sammanin Decade :

310 for 1780	251 for 1785
164 for 1781	257 for 1786
323 for 1782	215 for 1787
314 for 1783	168 for 1788
355 for 1784	194 for 1789

679 for the Tissain Decade :

173 for 1790	20 for 1795
166 for 1791	23 for 1796
134 for 1792	17 for 1797
107 for 1793	12 for 1798
14 for 1794	13 for 1799

8,681

3,003 rumals arranged according to Mahals.

2,462 placed on the stands in the back square of the Wada.

80 about Saranjams.

297 about Kirds.

44 transactions year by year.

120 (approximately) in the boxes in the front square.

3,003 These belong to years after 1793.

5,764 Not arranged according to years.

805	1,239	193
222	482	807
47	1,512	378
81	..	..

5,764

230 in use for current work to be arranged according to Subha

17,678

Of these

5,667 have their index cards stuck on after examining the contents:—

118 for 1730-39
266 for 1740-49
478 for 1750-59
756 for 1760-69
936 for 1770-79
2,462 in the back square.
80 Saranjam rumals,
297 Kirids, .
44 transactions,
230 Current Office,
—
5,667

12,011 for which index cards have to be prepared after examining the contents :—

1,102 for 1760-69	120 in the boxes.
1,795 for 1770-79	3,793 in the boxes.
2,551 for 1780-89	1,971 for Hasham troops
679 for 1790-99.	and Kothi.

Of these 12,011

6,247 arranged according to years ;
5,764 not so arranged.

Of the 17,678 rumals

11,914 are arranged according to years and index-cards attached,
5,764 have to be arranged into classes and kept in proper order.

—
17,678

On 15th September 1819 Mr. Macleod made his report in which he writes* :—

“ After the occupation of Poona in November 1817 the records were found in different places, in a state of the utmost disorder, but considering all circumstances, in a state tolerably complete for a period of 88 years, i.e. from 1130 A (A.D. 1729) up to the breaking out of the war (1817) with the exception of a blank of about seven years, i.e. from 1157 (1757 A.D.) to 1163 (1763 A.D.) inclusive, of which most of the records were burnt when Poona was attacked by the Nizam ; for the 27 years preceding this blank, the Daftar is moderately perfect and for the thirty-two succeeding years up to 1197 (1796 A.D.) the accession of Bajirao, the records are nearly complete, particularly from 1774 when Nana Fadnis came into full power ; but during the reign of Bajirao, the last 21 years, they are by no means full.”

* Selected correspondence on the Poona Daftar, p. 3.

It is not clear from the above list of the rumals which papers were burnt : and if at all some papers were missing, how could those only for the seven years have been burnt and not the whole of the Peshwas' Records? Evidently there is some misapprehension on this point. Many papers have now been discovered and printed referring to those seven years and the Diaries for these years are also extant. Since these remarks of Mr. Macleod have been copied by subsequent writers, it is necessary to correct this wrong impression. There are certainly many gaps in the Daftar, but they do not relate exclusively to the seven years 1757-63, mentioned by Mr. Macleod.

2. *The History and personnel of the Inam Commission**.—The Poona Daftar or the Peshwas' Daftar is now understood to mean the remarkable repository of old Modi Records of pre-British regimes, containing registers and accounts of the Maratha Government proper and a huge mass of district and village revenue accounts subsequently collected by British Officers' (Report Inam C. p. 46). Elphinstone states that "he sent for the principal persons belonging to the Peshwas' Daftar and employed them to collect the old records". A committee with Mr. Goldsmid, C. S., as President was appointed in 1843 to investigate the alienations of the Southern Maratha Country, and this in course of time developed into the Inam Commission with its powers of adjudicating on all Inams in the Deccan, Khandesh and the Southern Maratha country. When the Inam Commission was placed on a regular judicial footing by Act XI of 1852, Mr. Hart, the Inam Commissioner, "was authorised (letter No. 20, dated 25th March 1852) to take possession, with a view to their better arrangement and security, of the various old accounts required for the operations of the Commission from the officers and others in whose charge they were (Report Inam C. p. 48). The commission worked vigorously till 1857 and thereafter nominally till 1863 when it was superseded by the Summary Settlement Inquiry (Act II

* The following personnel of the Inam Commission will be found of interest :—

- 1 Mr. H. E. Goldsmid, 16th June 1843, Member of Inam Committee when first the measure was started as an experiment.
- 2 Honourable William Hart, 17th January 1844, Inam Commissioner.
- 3 Lt.-Col. M. T. Gordon, 18th August 1847, Inam Commissioner.
- 4 Capt. C. J. Griffith, 23rd March 1851, Assistant Inam Commissioner.
- 5 Br.-Genl. J. W. Schneider, 22nd May 1851, Assistant Inam Commissioner.
- 6 Lt.-Col. T. H. Cowper, 23rd May 1851, Inam Commissioner.
- 7 Mr. Charles James Manson, 28th June 1851, Inam Commissioner.
- 8 Col. A. T. Etheridge, C.S.I., 12th April 1852, Inam Commissioner.
- 9 Mr. F. S. Chapman, 23rd June 1852, Inam Commissioner.
- 10 Mr. E. W. Ravenscroft, 12th May 1856, Inam Commissioner.
- 11 Maj. P. Dods, 22nd June 1856, Inam Commissioner.
- 12 Mr. W. G. Pedder, 14th February 1859, Inam Commissioner.

The Commission was placed on a judicial footing on 25th March 1852.

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has attempted. The Committee (appointed by Government Resolution No. 6099, dated 27th July 1905) recommended that an officer should be appointed to examine the records systematically for historical purposes." But Mr. Logan and the Government laid more stress on the classification and indexing of the records than on exploring their historical contents, mainly because research in Maratha history had not then advanced to a point where the value of the papers could be properly assessed.

On this account the present hand-book may in one sense be considered a continuation of the valuable report of Mr. Logan, which having been prepared nearly thirty years ago required to be brought up to date: the main difference perhaps lies in the point of view of the two. Logan's object was administrative, while the object of this hand-book is mainly historical.

The question of arranging the *Daftar* on a scientific basis and making it available to outside students was ever present before Government but was deferred owing not only to the unwieldy nature of the task but also to the huge expense involved. Mr. Robertson in 1886 brought to the notice of the Government a project for printing the more valuable parts of the Peshwas' Diaries. The project having been sanctioned on 22nd February 1886, Rao Bahadur G. C. Vad, the Alienation Assistant, transcribed and translated 32 volumes of extracts from the Peshwas' Diaries and from the Satara and Poona *Daftars*. These were handed over to the Deccan Vernacular Translation Society for publication in 1897 and have since been printed and made available in altogether 13 Volumes, 9 Volumes of which refer to the diaries, one contains *Kaifiyats* and *Yadis*, another *Sanads* and *Letters*, a third *Treaties* and *Agreements*, and the fourth legal decisions. The last volume of these appeared in 1914, and the portions that still remained unpublished were brought together and printed by Parasnis in his *Journal* under the title *पेशवे इतरांतोळ सनदा पत्रांतोळ नाहितो व निवडक कागदपत्र (संज्ञान याद्या)*, "Selections from sanads and letters and lists of *Saranjams*".

Government however did not rest satisfied with the extracts from the Diaries, and by the resolution of 22nd May 1906 appointed the late Mr. A. M. T. Jackson, I.C.S., a well-known oriental scholar, "to examine the records of the Alienation Office for the preparation of a calendar of the Peshwas' *Daftar*." Accordingly Mr. Jackson examined the *Daftar* and made on 25th May 1907 his learned report which marks a distinct stage in the advancement of research in Maratha History. He realised the value of these records for constructing an original history of the Marathas. He observed "that no Government in India owns a collection of vernacular state papers that approaches in interest and importance those of the Poona *Daftar*, and it is, I venture to think, the duty of Government to make them available to all students of Indian

History". He thus "advocated a complete publication of the whole records by means of calendars of all documents prior to 1818 and requested Government to take the work in hand by degrees as means and qualified editors may be available". His aim was to give in these calendars all the essential facts so that students of history might be able to use the calendars as a substitute for the originals except on special points. He then submitted estimates to carry out the scheme which, we may be sure, would have fructified, had not the hand of the assassin cut short the career of this eminent scholar shortly after.

The Great War intervened and the subject was allowed to rest for some years. In the meantime a few devoted private workers had vastly extended the boundaries of our knowledge of Maratha History. Rajwade, Khare and Parasnis published a very large number of original historical papers obtained from private families, thus fostering the study of Maratha history and rousing keen interest in the subject throughout India, especially through the various universities. In 1911 was established the Poona Historical Society known as the Bharat Itihas Samshodhak Mandal which is still conducting historical research in Western India.

4. *Discussions by the Historical Records Commission.*—This rapid increase of public interest in historical studies received a special impetus from the annual sessions of the Historical Records Commission in the Presidency towns of India. The discussion of the Peshwas' Daftar will be found to have occupied a prominent place and occasionally roused a friendly controversy in which Sir Jadunath Sarkar, Principal Rawlinson, the late R. B. Parasnis and some other members of the Commission took an active part. These discussions had their desired effect. The Government of India urged upon the Government of Bombay the desirability of exploring the Peshwas' Daftar for purposes of history and as soon as funds were available, the Bombay Government started the work in 1929.

At the Bombay Session of the H. R. C.'s meeting on 4th January 1921 R.B. Parasnis read a valuable paper giving interesting information about the Daftar and its contents. He remarks: "The Peshwas' Daftar at Poona was considered to be the store-house of Maratha history and several attempts were made to secure access to it by the late Mr. Justice Telang and Mr. Justice Ranade in the times of Lord Reay. Later on the Government of Bombay of their own accord offered some facilities to students of established reputation like Dr. Bhandarkar and Justice Ranade. The latter asked me to undertake the work of examining the Peshwas' Daftar as a labour of love under the auspices of the D. V. T. Society. I readily consented to the proposal and immediately permission was secured for me to see the Chitnisi papers. Out of these I have

selected ten thousand letters as of great historical value. Besides the Chitnisi papers there are in the Daftar thousands of documents containing most valuable historical information and I am glad to observe Government saw the necessity of issuing the following volumes." A list of the printed selections is then given.

5. *Historical research initiated by the Government of Bombay (1929-33).*—In compliance with repeated requests from the Historical Records Commission as well as from the public, the Government of Bombay decided to undertake a thorough examination of the Daftar and selected for that work Mr. G. S. Sardesai, B.A. The work was started in June 1929 and is going to be completed during 1933. The budget provision for the first year was Rs. 12,000. Mr. K. P. Kulkarni, M.A., was selected as Co-adjutor to Mr. Sardesai and a staff of 7 Readers was appointed under them. The first few months were spent in selecting the staff and fixing the lines of work and other preliminaries.

The grant was initially made for a year only and as there was no assurance that it would be renewed in the second year, Mr. Sardesai's main concern was to accomplish some tangible results in the short time that was allowed. When the Co-adjutor and the seven Readers were appointed, the work of examining the rumals began first with the Diaries and then with the Chitnisi papers. But a long time was occupied in determining what exactly was to be done with the papers of historical importance that were selected. The arrangement of the Daftar was already fixed and could not be disturbed. Handlisting or preparing press-lists, calendaring, cataloguing and the printing of selected papers were simultaneously put forth as the principal part of the programme to be accomplished by the staff. But whichever process was to be adopted for execution, it presupposed a detailed study of all the papers that came to hand. Whether a paper is to be merely handlisted or calendared (as Mr. Jackson had proposed) or to be fully copied and edited for printing, it had to be first accurately read and deciphered and critically studied, the date, the writer, the addressee and the occasion had to be determined before even a single line could be put down regarding its nature. These details are scarcely ever mentioned in the letters of historical import that compose the Chitnisi (correspondence) and other sections of the Daftar. The work therefore was very slow at the start. It took some time for the staff to be trained and become conversant with the materials that were to be handled. The subject had aroused the keenest interest as much in official circles as among the reading public all over India. Questions and suggestions poured in upon the workers during the Council Sessions and through the Press, to their no small embarrassment.

6. *Impracticability of Handlisting and Calendaring.*—After repeated discussions between the Commissioner, Principal Rawlinson, Sir J. Sarkar and Mr. Sardesai, handlisting and calendaring were found obviously

impracticable for an enormous nondescript mass of crores of papers contained in some 15,000 rumals, each averaging about 1,500 different documents. The two terms require a word of explanation. "A press-list, or a hand-list as it is sometimes called, means a complete list of individual documents with their names and a brief indication of their contents,*" while calendaring means giving the substance or a short extract of the original paper so as to bring out its important purport for purposes of study, since printing the originals *in extenso* involves much labour and cost. The preparation of press-lists has, however, been discontinued under the orders of the Government of India, who observed that "the progress made in India had not been satisfactory and that the system of press-listing and calendaring had been characterised as defective by the Royal Commission on the Public Records of England and Wales, press-lists being considered too meagre and calendaring a process too slow and elaborate for application to modern state papers†." Those who have been advocating this process of hand-listing for the Peshwa Daftar papers have never shown that any such lists have been successfully made in respect of any large collection of papers. The enormous mass of MS papers at the India Office has been systematically catalogued but not hand-listed. Compared to Marathi papers, English papers offer far greater convenience for arrangement and classification. Such hand-lists, even if attempted, would have taken years before any useful results could have been offered to the student; nor would a hand-list in itself be helpful to scholars; and even if at all completed, it could have served only those who could come to Poona personally and study the records on the spot during office hours at a distance of some miles from the city. But the large number of students of history all over the country not conversant with the old Modi script would have received no immediate benefit from a hand-written and unwieldy register existing at Poona.

Similarly, the method of calendaring, or giving the substance of the Marathi papers in English, was not found suitable for such Marathi papers as exist in the Daftar. Such a calendar would have required a period of many years for its completion and an outlay of money far beyond the present financial capacity of the Government, as may be inferred from the Persian calendars issued in 5 volumes by the Government of India, which involved an immense outlay of time and money. Besides, for filling up the well-known gaps of Maratha history and clearing up the large number of doubts and controversies, a verbatim printed copy of the original paper is essential for reference, and for this purpose the calendars would have been insufficient. In giving the substance of a paper it is possible for an editor to omit portions, which others might

* Handbook to the Records of Government of India, p. 2.

† Government of India Resolution No. 77 of 21st March 1919.

require or value more, and also to emphasise points which others might consider trivial. What students require is the exact reproduction of the original and no opinion or manipulation of an editor however learned.

7. *Printed selections and their indexes.*—As the exploration of the Daftar and the printing work were to go on simultaneously, it was decided to prepare small-sized selections instead of complete volumes devoted to particular subjects. As soon as a fairly large number of papers dealing with a single topic was got together, they were copied and edited for the press with short foot-notes in English so as to serve the purpose of a calendar for non-Marathi readers. As the work advanced and experience increased, improvements in method were effected and the later selections have doubtless become fuller and more accurate. The introductory notes to the various selections do not attempt to construct fresh history from the newly discovered papers, but are meant to help the student to grasp their contents. It is however obvious that even these could have been made more helpful if the printing work had been taken up after the whole Daftar had been explored. But this would doubtless have taken a longer time and a larger staff than was available.

As this work of selection and publication approached completion, money and time could be spared for the preparation of indexes. One volume containing indexes for the first twenty-five selections is already in the press, while the later selections will have their indexes issued along with them. The indexes have been made comprehensive and exhaustive and will, it is hoped, serve as a dictionary of national biography for the student of Maratha History.

Government could with difficulty provide Rs. 10,000 for this undertaking during the second and the third years and would have been compelled to abandon it in an incomplete shape, had not Sir J. Sarkar and the Government officials used their personal influence with some of the Indian Princes to make up the amount of one year's outlay by way of contributions. If this project of exploring the Peshwas' Daftar after a long and vexatious delay has reached its legitimate conclusion, it is due as much to the munificence of the donors as to the earnestness of the Government in getting it completed. It is hoped that the 8,000 or more printed pages when completed, will contain the cream of the Daftar from the point of view of the students of history and will meet all the reasonable demands of such students, particularly in respect of the Peshwa period.



CHAPTER II.

DETAILED DESCRIPTION OF THE MARATHI DAFTAR.

8. *Shahu Daftar* (1).—The first division of the Peshwas' Records is known as the Shahu Daftar and contains papers referring approximately to the reign of King Shahu (1707–1749) who first appointed Balaji Vishvanath to the Peshwaship and conferred that office upon Balaji's son and grandson in hereditary succession. The same principle of hereditary appointments came to be confirmed in the case of the other eight ministers. The rumals comprising this daftar of Shahu number 56 and have been pretty fully ransacked by R. B. Vad whose first volume of the Diaries is based mainly upon selections from the Shahu Daftar and can be taken as a fair sample of its contents.

The present staff have again examined those 56 rumals and picked out a few more papers which have since been published in the selections. A complete printed index of names occurring in the papers of the Shahu Daftar exists in the Alienation Office, but it is not likely to serve any object of history. The rough contents of the 56 rumals are :—

- 8 Daily accounts.
- 1 Undated accounts.
- 3 Ledgers of grants, Vatans, Inams and Charities.
- 1 Papers of Pant Pradhans, Sachivs, Pratinidhis.
- 1 Papers of Kharkhanis, Senakarte, Senakhaskhel.
- 1 Papers of Rajadnya, Panditrao, Sumant, Nyayadhish, Mantri, Amatya and Shirke.
- 2 Papers of Fatesing Bhonsle.
- 1 Papers of Military establishments of the King.
- 6 Papers of Sarlashkar and other Military Officers.
- 1 Papers of the Senakarte.
- 10 Papers of village accounts of Poona, Satara, Ahmednagar, Konkan, Maval, Bijapur, Khandesh, Berar, Gujarat.
- 11 Papers about forts.
- 2 Papers of household matters.
- 5 Lists and copies of Sanads issued.
- 1 Cash accounts.
- 3 Ledgers of accounts.
- 11 Letters received by the King and by Tarabai and other papers.
- 6 Miscellaneous correspondence.
- 1 List of persons to be written to and some village accounts.
- 1 Statements referring to the eight Ministers.

Though this Daftar is small in size, it is indeed valuable for history. Little however now remains to be extracted from it.

9. *Rozkirds—or the Peshwas' Diaries* (II—1, 2, 3).—The Peshwa Daftar proper as it was collected in 1819 has been already described in section 1 above. It has now the following main sub-divisions :—

- II—1 Rozkirds 780 rumals
- II—2 Ghadnis 771
- II—3 Jabsali 29
- II—4 Prant Ajmas 5,297
- II—5 Pagas 694
- II—6 Pathkes 268
- II—7 Chitnisi papers 267
- II—8 Fragmentary papers 24

Total number of rumals 8,130.

The first of these sub-divisions consists of Rozkirds, popularly known as the Peshwas' Diaries, which together with its counterpart known as the Ghadnis possesses great importance for history. The word Diary as applied to these rumals is a misnomer, and appears to be an English rendering of the word Rozkird. These Diaries record mainly the daily receipts and expenditure, not only of money but of other articles as well, executed under the orders of the Peshwa himself or his representatives from day to day. Each day's sheet starts with the words राजमंडळ रोजकीर्द स्वारी पंतप्रधान which mean the daily accounts of the Prime Minister of the Council of State. Possibly the other Ministers of the Chhatrapati's cabinet had similar rozkirds or diaries recording their dealings, but these have not found their way into this Daftar. Some rumals of the same type belonging to the Partinidhis are however discovered in some sections. These Diaries of the Peshwas exist for 98 years from 1719 to 1817. It should not however be supposed that all the monetary transactions of the Peshwas exist here intact. There must have been many more Diaries like these and we cannot say what has been lost. What was obtained by the British Officials after the fall of the Maratha State was gradually collected and afterwards examined and put together during the regime of the Inam Commission. Nor has the original arrangement of these account papers been preserved up to the present day; so one cannot definitely say what the exact system of Maratha accounts was. The credit sheets were long ago separated from the debit sheets, as being of immediate use for the revenue purposes of the present administration. The credit sheets contain the Dafatas or a register of the sanads of alienated lands issued by the Peshwas, which were found specially helpful by the Inam Commission in determining whether a particular sanad was genuine or spurious. Many of these Dafatas have been already published by Vad in his selections.

This subject of the separation of the credit sheets of the Diaries requires a word of explanation. It was Mr. Goldsmid who first urged the

separation of the important from the unimportant papers which had been collected together in enormous heaps, for facility of reference. He writes (pp. 46-47 Correspondence on Poona Daftar) : " The papers in which separation was most urgently required were the Rozkirds and the Ghadnis. The Huzur Rozkirds or Peshwas' Diary consist of three separate parts, known as the Pota, the Rawasudgi and the Dafata. No two parts are written on the same fold, but the transactions of each day form within themselves a whole. The Pota is again sub-divided into two parts, the Jamma and the Kharch, each of which is written on separate folds. The former is useful as it contains entries of receipts in which reference is frequently made to the terms and the dates on which alienations of land and revenue were made, grants resumed, districts given in farms, etc. The Kharch portion is altogether useless as it only shows, in minute and particular detail, the amounts paid out of the Treasury on account of food, clothes, paper, alms, allowance to household troops etc.

" The Rawasudgi in which are adjusted transactions connected with bills granted by Government in favour of its creditors, pensioners, etc., on different chiefs, local officers and others from whom public revenue was due, is useful as containing references similar to those mentioned as appearing in the Jamma portion of the Pota.

" The Dafata was that portion of the Diary in which all grants, resummptions, orders for farming districts and villages, appointments of revenue officers, etc., are noted.

" The Kharch or useless portion exceeds by at least three-fourths the whole of the rest and being written on separate sheets or rather folds, could readily have been set aside and thus the bulk of the whole been diminished and reference to the portion really useful facilitated.

" The Ghadni (II-2) may be explained in general terms, as containing or being intended to contain a classification, under their various heads, of the several details, useful and useless, to be found in the rozkirds and other accounts."

The action suggested was taken and thus for so-called official convenience or facility of reference, the original arrangement was for ever disturbed, thereby depriving the Kharch sheets of the top-heading mentioning the exact dates, the place, and the name of the person to whom they refer.

Although the credit sheets are now separately arranged, it is not difficult for a student possessing an aptitude for patient labour to set together and study both the credit and the debit sheets simultaneously. One rumal of the Diaries is often found to contain a sufficiently large mass of papers, recording sometimes the transactions of several days or months ;

The 238 rumals in the last or fourth division are thus classified :—

	No. of rumals.
(1) Pandurangrao Govind and Visaji Krishna ..	3
(2) Hari Ballal Phadke	25
(3) Ganesh Vishwanath	21
(4) Trimbakrao Vishvanath	19
(5) Ramchandra Ganesh Kanade	26
(6) The Peshwas personally and their Swaris ..	99
(7) Chintamanrao Pandurang Patwardhan ..	34
(8) Krishnarao Balwantrao Mehendale and Janardan Appaji	1
(9) Janardan Appaji and Naro Appaji	1
(10) Vinayakrao Bapu and Amritrao	1
(11) Parashram Ramchandra Patwardhan	1
(12) Gopalrao Govind Patwardhan	1
(13) Sadashiv Chimnaji and Ramchandra Ganesh ..	1
(14) Mahadaji Anant Behere	1
(15) Keso Govind	1
(16) Gardi Rupram Chaudhari	1
(17) Chintamanrao Pandurang Patwardhan ..	2
	238

This classification, however, serves no useful purpose for a student of history : it only enables the custodians to find out the official references that they need. R. B. Vad prepared his 9 volumes of the printed Diaries out of the first division of credit sheets only. He does not seem to have touched the last three divisions at all. Hence Vad's volumes can be taken as a fair sample of the contents of only the credit side of the Diaries.

The papers enumerate not only the cash receipts coming in from day to day by way of Government revenue or tribute or the adjustment of accounts by paper transactions, but they also mention the receipt of various kinds of presents, such as ornaments, dresses, horses, elephants, fruit or other articles ; money loans with rates of interest are entered ; when a fort or an important place had been subjugated (e.g., Bassein in 1739), munitions of war, guns, arms, stores, etc., captured during the operations are found duly noted. Presents distributed as rewards for heroic deeds on various occasions, the medical stores supplied for the wounded, the rewards given and provision made for the heirs of those who had lost their lives on the battlefield, the rations and drugs and the trappings of the state elephants, are some of the various items carefully noted in these Diaries. When grand Darbars were held on festive occasions, such as weddings or the celebrations of famous victories, congratulations and nazars were offered by a large number of citizens or camp-followers. These

nazars are found entered carefully against the names of those who presented them. These lists are very useful for students of history as they enable them to fix the exact dates of events and the itinerary of several principal actors. Social functions like marriages and festivities are described in great detail so that if one is anxious to know, for instance, which family supplied the bride to Mastani's son, Shamsheer Bahadur, one has only to refer to the diary of the occasion to obtain the requisite information. In order to convey an adequate idea of the contents of these Diaries several extracts are now printed in selection No. 22. Similarly the complete entries of one expedition into North India ordered by Peshwa Madhavrao I and headed by Ramchandra Ganesh between the years 1769-73 are embodied in selection 29 by way of a sample. Such complete accounts are however not available for many of the important expeditions of the Peshwas. Nor is it often easy to distinguish between the dealings of the Peshwa himself and those of his commanders who were despatched in independent command. There are complete accounts of the expeditions conducted by such trusted commanders as Ambaji Trimbak and his son Mahadaji Ambaji Purandare, Trimbakrao Pethe or Haripant Phadke at different times ; but no account is available for similar expeditions conducted by Mahadji Sindia or Malharrao Holkar, possibly because these sardars were meant to be serving under a commander specially deputed from Poona. No rumals exist recording the important expeditions of 1758-59 conducted near Delhi by Dattaji Sindia or that of 1760-61 by Sadashivrao Bhau, while there is a full record of the earlier expeditions of Raghunathrao into the North or of the last expedition of Peshwa Nana Saheb, 1760-61. Similarly, while there are full accounts available of several important items, there is none about the Shanwar Palace, nor is there any clue to determine how the accounts of distant transactions were distinguished from and adjusted with those that took place at headquarters. Doubtless there were two separate Diaries, one for transactions at the headquarters and the other for those that took place outside. As Jackson remarks, (p. 5) "The debit side of the accounts, however, tells us as much if not more about the character of the Government than the credit side. Until we know upon what purposes a Government thinks it worthwhile to spend money, we cannot tell whether it is civilised or barbarous, progressive or reactionary. Moreover these diaries are of immense value for information of various other kinds, religious, social, economical, etc." As these rumals are in daily requisition for administrative purposes, they have to be patiently studied on the spot and put back in their places with the contents undisturbed.

The complementary section of the Ghadni rumals is a mere alphabetical abstract, an index or ledger of the main Diaries really containing the same entries, both credit and debit, but brought together under each individual name. Most of the sardars, their family names and Government establishments with their rise and decline and similar

69. *Deductions on account of taxes paid.*—(i) No deduction is permissible in computing the income, profits or gains on account of any taxes or rates paid in respect of such income, profits or gains except that a local rate or tax which is payable irrespective of whether profits are made or not (see paragraph 63) is to be allowed as deduction from income from business. Section 10 (2) (viii) of the Act allows as a deduction from business profits sums paid on account of land revenue, local rates or municipal taxes in respect of premises used for the purposes of a business. This specific provision has been inserted because the local rates paid on account of such premises are usually in the nature of a payment for services rendered (e.g., by supply of water, conservancy arrangements, etc.), but that allowance is closely restricted to a local tax or rate levied *in respect of the premises* used for the purpose of the business. No deduction is allowed for any other local rate or tax such as, for example, local taxes varying according to the income or profits of a business. Nor is any deduction on account of a local rate or tax on property allowed from the annual value of property which is taxable under section 9. Similarly no allowance is permissible on account of income-tax or super-tax paid by an assessee. Where property, profits or gains are liable to taxation in other countries or by other authorities in British India all these authorities are taxing the same property or profits for different purposes. In the Patna High Court, Case No. 102 of 1920 in the matter of Raja Joyti Prasad Singh Deo of Kashipur (I, Srinivasan's Tax Cases, page 103), it was held that the amounts paid for cases by a person deriving an income from rent of collieries and from royalties on the amount of coal raised from the collieries are not to be deducted in computing the amount of his assessable income, and it was clearly stated that "the payment of a tax which is conditional on the making of an income and which has to be calculated on the amount of such income after it has come into existence cannot be said to be expenditure for the making of such income".

(ii) Again in the Madras High Court, Case No. 11 of 1920, Chief Commissioner of Income-tax, Madras, *versus* The Eastern Extension Australasia and China Telegraph Co., Ltd. (I, Srinivasan's Tax Cases, page 120), it was held that in computing the profits of a non-resident company under the provisions of rule 33, the taxes payable in other countries in respect of the profits of the company are not to be deducted.

70. *Taxation of a Hindu undivided family.* (Sections 14 and 25-A.)—(i) A Hindu undivided family is treated as a separate entity for income-tax purposes. It is taxed like an individual at a graded scale according to its total income and no account is taken of how that income is distributed amongst the individual members when such individual members are assessed to income-tax or super-tax in respect of their separate income. This applies even in cases

such as the building and repairs of a fort, the gradation of its officers, its garrison, arsenal and stores, the prisoners confined in the place with their daily rations together with a statement of its total expenditure and the sources from which it was met. These will appear in Selection 45.

Similarly, the records of a village and of a province throw much light on the Peshwas' revenue administration, such as receipts and expenditure, taxes and their collection, buildings and repairs, religious and other endowments.

Most of the papers of the Prant Ajmas section are of the nature of accounts which when carefully studied yield some tangible information about the Maratha times. The condition of villages, the state of the country, the strength or weakness of Government can be inferred from the various official returns that can be found in them. Here and there one comes across a few old sanads and decisions, Mahazars and other documents, almost of the same nature as those of the Jamav section. In fact both this and the Jamav section are identical in the nature of their contents ; the difference lies only in the source from which they have come. The rumals of the Prant Ajmas came from the Peshwas' Daftar proper, and the Jamav papers were subsequently collected by the British administrators from the various district officials and village accountants for purposes of alienation. R. B. Vad does not seem to have tapped these sources for his selections.

The last or the Hindusthan section of this Prant Ajmas containing two hundred and five rumals pertains to the villages and districts in North India under Maratha jurisdiction. The rumals are arranged both according to provinces and under the names of the prominent Sardars and Saranjamdars and important persons in their employ. The contents of the papers disclose details such as the following: (1) Balance-sheets, (2) Agreements of tributes, (3) Revenue estimates, (4) Ghadnis or ledgers in alphabetical order, (5) Village behedas, and (6) copies of Rozkirds for the period 1720-1810.

The prominent provinces mentioned in the rumals of North India are (1) Orcha, (2) Doab, (3) Bhandar, (4) Reva Mukundpur, (5) Khilchiwada, (6) Jhansi, (7) Gadha Mandla, (8) Datia, (9) Sironj, (10) Makdai, (11) Kotah, (12) Ganore, (13) Kurukshetra.

The territories belonging to the Sindias, Holkars, Pawars, Surajmal Jat, Rajput States and other powers are found referred to in these papers.

There are a few rumals among these styled Ghadnis in which several Chief Sardars who figured in the affairs of the North during the regimes of the several Peshwas are mentioned, e.g. Antaji Mankeshwar, the Hingane brothers, Balwantrao Dhondadev, the Sindias, Holkars, Naro Shankar, Vishwasrao Lakshman, Sadashiv Ramchandra, etc. The last

where the amount of the income of the Hindu undivided family is less than Rs. 2,000 and is, therefore, not liable to taxation in the hands of the manager of the family. The same remarks apply to super-tax.

(ii) Section 25-A will only apply if a member of a Hindu undivided family *claims* that it has become divided. If, however, the family prefers to go on being assessed as undivided though really divided, the Income-tax Officer has no authority to act under this Section. If the Income-tax Officer has not passed an order under section 25-A (1) in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed to continue to be a Hindu undivided family.

(iii) The taxation of the income of a Hindu undivided family thus differs from the taxation of the income of an unregistered firm since where the profits of an unregistered firm are not liable to taxation in the hands of the firm, such profits are taxed in the hands of the individual partners both for the purposes of income-tax [section 14 (2) (b) and section 16 (1)] and super-tax (section 55 proviso), and where the profits are taxed in the hands of the unregistered firm, the share of such profits of each partner is included in his "total income" for the purpose of determining the rate at which he shall pay income-tax on his other income [section 16 (1)].

(iv) Where the income, profits and gains of a member of an undivided Hindu family consist of his personal earnings and acquisitions by his own exertions, they must be treated as his self-acquired property and not as joint family property, unless they flow from the employment in business or otherwise of the joint funds.

(v) Khojas (and Cutchi Memons), not being Hindus, joint families composed of such persons are not Hindu undivided families for the purposes of the Act.

(vi) Jain and Sikh undivided families should be treated as Hindu undivided families, unless in any particular case, the assessee claim that they should not be treated as such. Where such a claim is put forward, it is for the assessee to prove the existence of some special custom or practice applicable to the family in question which would justify its not being treated as a Hindu undivided family.

(vii) For the method of serving notices or requisitions on Hindu undivided family see paragraph 137.

71. *Taxation of a firm.*—(i) For the difference between a registered and unregistered firm, see paragraph 10.

(ii) While income-tax is leviable on the profits of a registered firm at the maximum rate (see Finance Act), and while under section 48 (2) a member of a registered firm is entitled to get a :

Government entrusted their scrutiny to the Dacca Vernacular Translation Society. I had the privilege to carry on the work on behalf of that society for a number of years with the result that I have been able to select about ten thousand papers from what was regarded as so much rubbish. The information they contain is authentic and at times very useful for the purpose of amplification and elucidation of facts". The results of Rao Bahadur Parasnis' explorations will be mentioned in a separate section (17). It is sufficient to mention here that it is mainly from these Caitanis' remains that the contents of the printed selections have been drawn, and some fresh remains of similarly important papers have been specially arranged for further study. (Vide section 16 on page 37.) For the study of history, the Caitanis' remains alone are of the highest importance and can yet yield a wealth of detail if all the papers are minutely examined.

In addition to the Caitanis' papers, there are 24 remains of fragmentary papers (II-8) which are generally of the same nature but which are kept separately, as they were found wanting in any clue as to their classification. A patient worker may be able to piece together some of these incomplete papers so as to extract some tangible results from them.

This completes the second main division of the Daftar.

13. *Angria's Daftar* (III).—Angria's Daftar, containing 701 remains, seems to have been brought over after the annexation of the Angria's possessions on the west coast in 1841. Although the Daftar appears large in size it has scarcely any matter of historical interest in it. It consists mostly of account papers, yearly ledgers and district accounts, divided mainly into these two divisions, viz. remains 1-57, *rozbars* and ledgers from 1798 to 1841; and district accounts 58-701, referring to the districts of Chaul, Manikgad, Negothana, Arambhaga, Kalas, Kaula, Suwamaryug, and Revandia.

The whole section is arranged chronologically:—

- (1) Remains 1-150 contain *rozbars* (daily account from 1798 to 1841).
- (2) Remains 151-576 contain accounts from 1745-1841.
- (3) Remains 577-701 contain accounts of the various departments.
- (4) Remains 622-701 contain accounts of the districts administered by the Angrias.

If these accounts could be minutely studied they would perhaps disclose the decadent phase of a once powerful Marathe family, possessing in later times only a burdensome memory of past achievements.

14. *The Satara Maharaja's Daftar* (IV).—Consisting of 5,857 remains with its English counterpart of 150 bundles styled "remains of the Satara Residency," the Maharaja's Daftar forms really one single group dealing with

* Paper read before the R. R. C. meeting at the Central Hall, Poona, on 12th January 1925, p. 37, R. R. C. Proceedings, Vol. VII.

both in cases where the income of the member is below the minimum chargeable with income-tax, and in cases where the maximum rate is greater than the rate applicable to his total income, it is desirable that, so far as possible, such refunds should be avoided.

(iii) The question of refund does not arise if the personal income of none of the partners liable to Indian Income-tax including his share in the Firm (whether he be resident or non-resident) is less than Rs. one lakh. In other cases, if each of the non-resident partners is a British subject or a subject of an Indian State and produces with his individual return of income adequate evidence of the amount of his foreign income that is to be taken into account in determining his claim to a refund, and all the resident partners (if any) file returns of their individual incomes, the Income-tax Officer, on being satisfied that the whole of the profits of the registered firm are accounted for in these personal statements, should charge the partners direct at the rate appropriate to their total income.

(iv) In view of sub-section 5 of section 48, this procedure cannot be applied to the following cases :—

- (1) Firms in which one partner at least is a non-resident foreign subject (other than a subject of an Indian State) to whom no refund can be due in any case.
- (2) Firms in which one partner at least is a non-resident British subject or subject of an Indian State to whom a refund may or may not be due—that is, who has not yet produced adequate evidence as to the amount of his foreign income.
- (3) Firms in which in addition to non-resident partners there is any resident partner who has not filed a return of his total income.

(v) The demand notice in respect of the profits of such firms must be addressed to the firm, and no individual assessments should be made on, or demand notices issued to the partners in respect of their shares of the profits of the firm. The position will be just as though the firm were an *unregistered firm*. If a partner has other income he will be assessed on that, separately, and of course his total income will include his share of the profits of the firm. The share due by each partner of the income-tax on the profits of the firm should be intimated to him informally, with an indication that this is done merely as a matter of convenience and does not affect the liability of the firm as such for the income-tax on the whole of its profits. Separate assessments on partners will also have to be made for super-tax, if necessary.

(vi) For the method of setting-off a loss of profits of a registered firm against other income of a partner see paragraph 94.

(19) Sidheswar Kuroli	..	..	..	21
(20) Pandurang of Pandharpur	..	..	..	4
(21) Mahabaleshwar	..	..	..	6
(22) Boundary disputes	..	..	..	19
(23) Petitions	..	..	..	25
(24) Inquiries about the difference in revenue arranged according to Petas	..	..	..	100
(25) Census papers	..	..	..	4
(26) Saranjam—allowances	..	..	..	6
(27) Advance of tagai	..	..	..	6
(28) Balance not earmarked	..	..	..	9
(29) Ledgers for 20 and 10 years	..	..	..	4
(30) Accounts of the lands of unconfirmed possession	..	..	..	8
(31) Balance of revenue	..	..	..	18
(32) Miscellaneous	..	..	..	16
(33) Open enquiries about—				
1 Postal system,	}	..	..	244
2 Weights and measures,				
3 Buildings,				
4 The Krishna bridge,				
5 Yavateshwar,				
6 Palasi—under Koregaon,				
7 Sakwarbai Vitekar.				
				3,547
34 Unlisted	..	..	..	320
			Total	3,867

The first of these 34 items, viz. “*Private matters*,” extending over 133 rumals, are by far more important historically than the others. These 133 rumals are thus further classified :—

(1) Balance sheets	..	..	..	..	37
1 The Raja himself,					
2 Shahji Appasaheb,					
3 Bhausahab,					
4 Senior Queen.					
(2) Ledgers—of the Raja Pratapsinh and Shahji	..	..	..	..	20
(3) The Goddess Bhavani of Pratapgad	..	..	..	..	4
(4) The Dafles of Jath	..	..	..	..	3
(5) The Nimbalkars of Phaltan	..	..	..	..	1
(6) Ramdas Swami of Parali	..	..	..	..	1
(7) Deulgaon and Sirapur	..	..	..	..	1
(8) Musters	..	..	..	..	2

(vii) In computing the total income of a member of a registered firm or unregistered firm for the purposes of income-tax or super-tax there should be included in that total income "such an amount of the profits or gains of the firm as is proportionate to his share in the firm". This particular phraseology has been adopted in section 14 (2) (b) and in the proviso to section 55 in order to make it clear that it is the proportionate share of a partner in the whole of the assessable profits of a firm that is to be taken into account in determining his total income, and not merely the amount that he removes from the possession of the firm. Some partnership deeds, for example, provide that the partners cannot remove more than a certain proportion of the profits in any year or, again, that a certain proportion of the profits must be distributed in charity. It is now made clear in the Act that it is the whole of his proportionate share in the total assessable profits of the firm that is to be taken into account and that that proportionate share cannot be reduced by any consideration of how those profits are utilised.

(viii) For the method of dealing with a change in the constitution of a firm see paragraph 96.

(ix) For liability in cases of discontinuance of a business owned by a firm see paragraph 97.

(x) For the method of serving notices or requisitions on a firm see paragraph 137.

72. *Taxation of associations of individuals*—Section 14 (2) (c) and Section 23-A.—An association of individuals, other than a firm, Company or a Hindu undivided family, is liable to income-tax and super-tax as if it were an individual. Tax is not payable by an assessee in respect of any sum which he receives as his share of the profits or gains of an association the profits or gains of which have been assessed to income-tax, but such sum will be included in his "total income" to determine his liability to income-tax and the rate applicable to him.

73. *Exemptions on account of life insurance.* (Section 15.)—(i) Under the provisions of section 7 (1) proviso and section 15 an abatement of income-tax is given, after the assessment of the tax has taken place, on such portion of an assessee's income as may have been—

- (i) deducted from his salary under the authority and with the permission of the Government for the purpose of securing a deferred annuity to him or making provision for his wife or children [section 7 (1) proviso];
- (ii) paid by him to an Insurance Company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or
- (iii) paid by him as a contribution to any of the provident funds mentioned in paragraph 23.

The present arrangement of this section may roughly be set down like this :—

Nagar and Nasik	..	..	..	2,869
Poona	..	..	..	1,809
Sachiv	..	..	..	38
Khandesh	..	..	..	146
Konkan	..	..	..	567
Gujarat	..	..	..	83
Satara	..	..	..	1,991
Moglai	..	..	..	290
Hindusthan	..	..	..	71
				<hr/>
				7,864

Papers relating to Sholapur and Karnatak and also those in the Gujarati script, of which there are 309 rumals in this section, are not included in this.

In the arrangement of the rumals, each district is subdivided into talukas and each taluka into villages. All the villages were then arranged according to their alphabetical order. One can thus easily find out the information one needs by bearing in mind this division. Besides the rumals of villages, each district has some further rumals assigned to the forts within it and to certain individuals or historical persons coming under the Maratha Government in that district. Information mainly about lands is included in the village rumals, while that about saranjamdars, their family accounts, their rise, fall and present position—these and similar matters are arranged under each name in alphabetical order. Thus if one wants to know something about lands in Malavdi (Satara district) one may look for it in the rumals of that village, but information about the family of the Ghatges of that place has to be searched for under the name Ghatge. Information about the forts and their arrangements, their garrison and strength may also be looked for in the section of the forts included in the district.

The records of each village are put together in one or more rumals and are also separated into two parts, pre-British (माजी अंमल) and British (हाल अंमल). Beyond this, however, there is no further classification according to subjects or dates. One has therefore to wade through a mass of papers to find out a required reference.

The research staff has cursorily examined more than half the total number of the Jamav rumals ; as they were found to yield no tangible results and as the work had to be concluded within a prescribed time, further search was given up. In order to convey an idea of the contents of the Jamav rumals, some 1,028 papers have been picked out and kept in 4 rumals for study along with the Chitnisi rumals. Each of these selected papers is marked with the number of the original rumal from which it came, so that it is no difficult task to replace it whenever necessary. A separate selection of such Jamav papers is prepared for being printed, and, these, when

Provided that the total amount on which an abatement will be permitted under this provision may not exceed one-sixth of the total income of the assessee.

(ii) Contributions to the Widows, Orphans and Old Age Contributory Pension Fund, 1925, are exempt from income-tax since they are deducted under the authority of Government from the salaries of the soldiers concerned for the purpose of securing to them a deferred annuity and of making provision for their wives and children.

(iii) Compulsory allotments from a soldier's pay made to his wife in England under Article 886 of Royal Warrant for Pay, are exempt from income-tax since they are deducted under the authority of Government, for purposes of making provision whether present or future for the wife.

(iv) Deductions at source on account of contributions made by an officer to provide passage money for his widow and orphans under the Indian Military Service Family Pension Regulations and the Indian Military Widows and Orphans Funds Regulations are exempt from income-tax as the contributions are in the nature of life insurance premia. Under the rules, a certificate of health is required before an officer can contribute and the contribution which he has to pay is regulated according to the age of the officer concerned.

(v) Out of the premia paid in respect of a policy that covers the risks of sickness and accidental injury and also the risk of death, only so much as is attributable to the risk of death (from whatsoever cause) is admissible as deduction from the income liable to tax. The portion of the premia so attributable should be settled in consultation with the Insurance Company concerned, whose formula should be accepted unless there appears to be some strong ground for modifying it.

(vi) No rebate of income-tax is allowed on any sum withdrawn by an assessee from his Provident Fund in order to pay his life insurance premium.

(vii) Rebate of income-tax in respect of a premium paid on account of life insurance is admissible to a partner of a registered firm individually whose income is taxed at source, in addition to the refund of tax to which he may be entitled under section 48.

(viii) It is to be particularly noted that the insurances in respect of which this concession is granted are insurances *on the life of the assessee himself or his wife*, and not any other form of insurance whatsoever. The solitary exception is in the case of a Hindu undivided family in the case of which insurance are permissible *on the life of any male member of the family or of the wife of any such member and not merely on the life of the head or manager of the family*. But though insurances *on the life of a child* do not

the Deshmukhs and Deshpandes of various places. There are in that region descendants of many old princes and chiefs of small states like Vantmuri, Kittur, Belavdi, Navalgund, Shirsangi, etc., and of sects like the Virashaiv and Lingayats whose past may be partially found embedded in these rumals. But unless scholars acquainted with these topics come forward to sift these papers, it is not possible to put down anything definite about them. As facilities are now offered for a study of the Daftar, it is hoped that scholars from the Karnatak will readily take advantage of them.

There are 517 rumals of papers from the Karnatak styled "useless" which really form part of the Karnatak section, as this was the first region where the operations of the Inam Commission were started as an experimental measure, though they were subsequently applied to the whole Presidency. Naturally everything that was gathered regarding Karnatak was massed together in that section. The Inam Commission used all the papers that came to their hands and discarded some which did not serve their purpose and which consequently came to be kept apart. These papers have no ferist and it has not been possible to ascertain their historical value. It may be presumed, however, that they contain much information on matters such as accounts and chronicles of old families in the southern division particularly those of the Lingayat denomination.

17. *The Daftar of the Inam Commission Inquiry (VIII)* contains 1,889 rumals of which 351 refer to the northern division, 920 refer to the central division, 133 refer to the southern division, while 505 form a separate section styled "Returnable papers."

All these rumals pertain to the official records that accrued from day to day during the operations of the Commission. The first three classes are mostly in use for administrative purposes; they are not open to outside readers, nor do they contain anything of historical interest, although it is quite possible to pick up an old Kaifiyat or a family account relating to watans presented to the Inam Commissioners and subsequently filed in the records. The last class styled returnable papers is however historically important and deserves special mention.

18. *Returnable Papers.*—Papers collected with a view to their ultimate return to their owners have been kept separate in 508 rumals. They have apparently never been asked for by the owners. A large portion of the section when carefully examined was found very useful for purposes of history. It contains private accounts and other information relating to many historical families, mostly of the post-Panipat period and extending right up to the days of the mutiny, although a few old papers as early as the Shivaji period have been found in such rumals as those relating to the Shitoles or the Deshpandes of Poona. Several papers have been selected and printed in the present selections from this section. A rough index of the contents of these rumals has been prepared and a list of some of the important families to whom the papers belong is given below.

entitle the assessee to the concession, it should be noted that certain kinds of insurance which are *for the benefit of the child* should be treated for the purposes of section 15 as insurances on the life of the assessee. Policies are often taken by assessees with a view to securing a provision of a lump sum for their children for their marriage, education or other purposes at a stipulated time and the sum assured becomes payable on that date even if the subscriber dies after paying one premium only. An insurance of this kind is really an insurance on the life of the assessee as it is designed to secure in the event of the assessee's early death (though not immediately after his death) a benefit considerably greater in amount than the annual payments which he has made and consequently contributions to such policies are eligible for rebate under section 15 (1). The criterion that should be adopted in such cases is whether or not there is a contract dependent on the life of the assessee.

(i) For the purpose of an abatement claimed by an assessee under this section insurance premia payable in sterling should be converted at the rate of exchange in force on the day on which the premium payment was made in cases where the assessee is unable to state the actual cost of remittance.

(c) A claim for abatement under this section must, if the payment is made otherwise than by a deduction from salary, be supported either—

(a) by the original receipt, of the Insurance Company or fund;

(b) where the claim is made by a servant of the Government or of a local authority, by a copy of the original receipt presented along with the original to the officer who pays the salary and attested by that officer who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, a copy being attached to the bills sent with the list of payments;

(c) by a duplicate receipt or certificate of payment given by the Insurance Company or provident fund, provided a certificate is given that the original receipt is lost or is not forthcoming; or

(d) where an insurance company does not issue a formal receipt, by a certificate of payment of the premium.

(xi) Where the Income-tax Officer is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience, which under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient

- (1) Abatement on account of insurance can be given effect to by the person deducting income-tax from salary at the time of payment under section 18 (2).
- (2) Where the payment on account of insurance premia, etc., is not claimed at the time when tax is deducted from salary, it may be claimed in the assessment and in the return given by assessee under section 22(2) or if no assessment is made, a refund on account of such rebate may be claimed under section 48-A.
- (3) While strictly speaking abatements on account of insurance premia should only be made in assessing the income of the year in which the premia were paid, the rigid enforcement of this interpretation is likely to cause considerable inconvenience to assesseees who desire that the abatement should be given effect to when tax is deducted from their monthly salary, particularly in cases where the premia have been paid to foreign companies towards the end of a financial year and the receipt for the premia are not forthcoming until the following financial year. In such cases abatements of insurance premia may be allowed by officers responsible for deducting income-tax from salaries under section 18 (2) at the time of payment of the salary provided that the premia in respect of which abatement is claimed have been paid within six calendar months ending with the close of the month for which the salary is drawn.

While the officers responsible for deducting income-tax at the source under section 18 (2) of the Act should allow an abatement where claimed, they need not carry out a check to see whether the abatement claimed under this section exceeds one-sixth of the salary of the officers concerned. This can be looked after by the Income-tax Officer to whom returns are furnished under section 21. The deducting authority should however see that claims for such abatements are made within the period prescribed.

It is to be particularly noted that this abatement does not apply to super-tax, section 15 being made inapplicable to super-tax by section 58.

74 *Tax deducted or collected at source to be included in income.*—Section 16 (2) (which provides that the amount received by a shareholder in a company by way of dividend shall be increased by the amount of income-tax payable by the company in respect of the dividend received) and section 18 (4) (which provides that where income-tax is deducted at the source from salaries and interest on securities, the tax so deducted shall, for the purposes of computing the income of an assessee, be deemed to be income received) have been inserted in order to make it clear that in the cases of taxation at the source and of the deduction of tax at the



... of the income (i.e., including the ... taken into account in determining the ... liable to income-tax on the rest ... income for liability to super-tax.

... where margin of income above a ... Section 17.—(i) Section 17 is designed to

Pages 215 and 216—

4.

For paragraph 75 substitute the following:—

75. *Liability of assessee where margin of income above a certain limit is small.* (Section 17).—(i) Section 17 is designed to remedy the anomaly which previously existed where an assessee with an income less than ...

(iv) The following points should be borne in mind in applying section 17 where a portion of the assessee's income is derived from an unregistered firm that has paid income-tax:

- (a) Income-tax is not "payable" by a partner in a firm on his share of the firm's income.
- (b) Relief is to be given to an assessee in respect of the "income-tax payable by him".
- (c) Section 17 is to be applied (a) "where necessary", (b) in order to "reduce" the tax and (c) so that the result of an assessee's total income exceeding a sum after which the rate of tax rises, shall not be that the extra tax due to the rise in the rate is greater than the excess of the total income over the maximum sum liable to the lower rate. The section is not to be applied where it is not necessary to do so, that is, where the result of applying it would not be to reduce the tax.

(v) For the purpose of calculating the tax payable by an assessee under section 17, surcharge imposed by the Indian Finance Act, 1934, should be calculated on the rate of tax applicable to the next lower stage of income and then to the amount of tax so arrived at should be added the amount by which his total income exceeds the next lower stage without adding any surcharge on the latter amount. For example, the tax payable on an income of Rs 5,000

ye 219—

After sub-paragraph (v) of paragraph 75 insert the following:—

"(vi) For marginal relief in respect of super-tax, see p. 19."

(Correction List No. 2.)

75. *Deduction of the tax at source.*—(i) Section 18 of the Act provides for the *deduction of tax at the source* as distinguished from *taxation at the source* referred to in paragraph 11. It provides for the income-tax being deducted by the persons responsible for making payments of "salaries" or "interest on securities" before such payments reach the hands of the recipients. The section also requires all persons responsible for paying any interest, not being interest on securities, to a non-resident to deduct at the time of payment income-tax and super-tax therefrom if the amount of such interest exceeds the maximum amount which is not chargeable with super-tax. Similarly where a dividend payable to a non-resident shareholder exceeds the maximum which is not chargeable with super-tax the company paying the dividend should deduct super-tax at the time of payment. In respect of the mentioned sources of income the Income-tax Officer is directed to direct the person responsible for paying them to deduct the tax if he has reason to believe that the total income of such person

will exceed the maximum which is not chargeable with super-tax. The tax so deducted is paid over by the persons making the deduction to the credit of the Government of India within the period specified in rule 10 along with a statement giving the details shown in rules 11 and 12. Such deductions of income-tax are under sub-section (5) of section 18, treated as payments of income-tax on behalf of the persons from whose income or interest the deduction was made and credit is given to them in the assessment of their income if an assessment is made of their other income. The form of return of income that has to be made under section 22 (2) prescribed in rule 19, therefore, provides for the tax previously charged upon the income being set off against any additional charge, while section 18 (3) provides as an alternative for a refund in cases where the rate deducted is greater than that applicable to the total income of the assessee.

(ii) Section 18 (2) (a) of the Act provides that all payments on account of salary made out of India by and on behalf of Government shall be included in the amount on which tax is deducted at source in India. All leave salary paid in the United Kingdom or a Colony to Government servants on leave in the United Kingdom or the Colony has been exempted from tax, *vide* paragraphs 17 and 35. Any sterling overseas pay or other sum that may be paid in the United Kingdom or a Colony to an officer on leave in the United Kingdom or the Colony on account of his salary while on leave is, therefore, exempt from income-tax. The fact that a part of the leave salary is drawn in India does not affect the exemption of the balance drawn in the United Kingdom or a Colony. The part of the leave salary that is paid in sterling in the United Kingdom or a Colony to an officer on leave in the United Kingdom or a Colony should not, therefore, be included in the income from which tax is deducted at source by the officer paying him the rupee portion of the leave salary in India. The same principle applies to other payments falling under "salaries" within the meaning of section 7 of the Act made partly in India and partly out of India and exempt under any notification issued under section 60 of the Act. The salary paid in the United Kingdom or a Colony to an officer on duty in the United Kingdom or a Colony is exempt irrespective of whether it include sterling overseas pay or not. So also vacation salaries paid in the United Kingdom or a Colony when on vacation therein.

Page 220—

Add at the end of sub-para. (iii) of Paragraph 76, the words :

The words "person responsible for paying" used in section 18 (2) should be interpreted as referring to the person entrusted by the employer with the duty of paying salaries and not to the employer himself if he does not himself pay them and this applies also to the case of an employee entrusted by an employer (with the payment of his (the employee's) own salary.

(iv) Persons making deductions at the source are indemnified for the deduction under section 65.

(v) The provisions of this section obviously cannot apply to cases where the payments are made outside British India as, for example, the payment of "interest on securities" in Indian States or in foreign countries or the payment of "salaries" by foreign employers to residents in British India. It is for this reason that section 19 of the Act specifies that in any case where income-tax has not been deducted in accordance with the provisions of section 18, the tax is payable by the assessee direct. This provision covers, not only cases where the employer or the person paying "interest on securities" does not reside in British India, but also cases where owing to an assessee's salary being less than Rs. 2,000 income-tax has not been deducted.

77. Deduction at source of tax on "salaries".—(i) The Act of 1918 provided that where a payment was a non-recurring payment, the tax should be deducted at the rate appropriate to that particular sum as if it were the whole of the assessee's income, and that where a payment was a recurring payment, the tax should be deducted on the assumption that the total income of the assessee amounted to twelve times the recurring sum. As these provisions gave rise to a considerable amount of unnecessary trouble to assesseees and their employers as well as to income-tax authorities, section 18 (2) of the Act now provides that deductions from salary shall be made at a rate which should approximate as closely as possible to the rate appropriate to the total assessable income of the assessee under the head "salaries", and it further empowers the person deducting income-tax from "salaries" to rectify, in subsequent deductions, mistakes made in previous deductions. Thus, if an employé's regular monthly salary is Rs. 500, the tax would be deducted by the employer at the rate appropriate to Rs. 6,000 but if such an employé received a commission or bonus or arrears of pay or officiating allowance amounting to Rs. 5,000, the employer is empowered not only to make deductions in future at the rate appropriate to an income of Rs. 11,000, but also to make up the deficiency in previous collections owing to the lower rate having been applied.

(ii) Salaries are sometimes paid or adjusted annually. Meanwhile, the employee may draw (and even overdraw) against the salary due or that will become due to him. If employers claim to deduct as business expenses the sums thus drawn by their employees, this can only be done on the ground that the sums represent salary and therefore, tax should be deducted at source from all such sums. When it is found that tax has not been deducted, the employee should be assessed direct on all such sums if they have been allowed to the employer as business expenses. If they are not so allowed,

they need not be taxed in the employees' hands whether by deduction or by direct assessment till the drawings are adjusted against salary actually earned and are claimed as business expenditure by the employer.

(iii) The obligation to deduct income-tax under this head now applies to *all employers*.

(iv) For the power of an employer to allow abatements on account of insurance premia see paragraph 73. As regards private employers, it may be noted that it is open to them to make these allowances on account of insurance premia or not according as it may suit the convenience of themselves and their employes as, if such rebate is not given when the tax is deducted at the source, it may be claimed by the employe in the following year, if he is assessed under section 23, either as a refund or as a set-off against any amount due by him.

(v) As regards the meaning of the word "salaries" see paragraph 36.

(vi) For the deduction from "salaries" of arrears of tax due see paragraph 115.

78. *Deduction at source of tax on "interest on securities"*. (See paragraph 39).—(i) The only securities of the Government of India (other than income-tax free securities) from the interest on which income-tax is not deducted in advance are Treasury Bills.

(ii) As the person paying interest on securities has no information regarding the total income of the person to whom the payment is made, section 18 (3) provides that deductions of income-tax from "interest on securities" shall be made at the maximum rate fixed by the Finance Act. Where the total income of the person receiving the interest on securities is less than the income to which the maximum rate applies, he is entitled, under the provisions of section 48 (3), to claim a refund. In order to simplify the procedure in connection with refunds, section 18 (9) makes it obligatory upon the person deducting income-tax from the interest on securities to issue to all security-holders a certificate in the form prescribed in rule 13 or 13-A specifying the amount of tax deducted from the interest and the rate at which it has been deducted. The form of certificate attached to rule 13 is suitable for Government securities only, while that attached to rule 13-A provides for securities issued by local authorities and companies and covers the case of securities payable to bearer. It frequently happens, however, that security-holders hand over their securities and bonds to their bankers for collection. In that event the certificate given by the person deducting the income-tax from the security would be given to a bank for a whole block of securities. In such a case the:

Income-tax Officer should accept a certificate from the bank in the following form, and act upon it as if it were a certificate received direct from the persons deducting income-tax from the security :—

“We hereby certify that interest on the various securities specified on the back hereof was collected by us on behalf of _____ and that we received payment or were credited with the proceeds thereof (less income tax) as stated on the other side amounting to Rs. _____

The securities specified are covered by certificate, issued to the Bank under section 18 (9) of the Indian Income-tax Act, 1922.

Signature of Banker.

Address.

Date.

To be signed by the claimant.

I hereby declare that the securities on which interest as above specified has been received are my own property and were in the possession of _____ at the time when income-tax was deducted.

Signature.

Date.

(N.B. -The securities to be produced when required in support of any claim.)”

REVERSE OF FORM.
Schedule of securities.

No. and description of securities.	Date of payment of interest after deduction of income-tax.	Period for which interest has been paid.	Amount of interest (less income-tax).	Remarks.

(iii) A person who has other income liable to tax may, instead of claiming a refund, get the amount set-off against the amount due from him in the assessment made on him under section 23 by filling up the form prescribed in rule 19.

(iv) The certificate under section 18 (9) must be taken by the Income-tax Officer of the area in which the claimant or assessee is assessed or resides (see rule 39) as conclusive evidence of the payment of the tax, both where a refund is claimed in cash and where a set-off against the tax assessed on other income is claimed.

(v) While these arrangements will facilitate the making of refunds, it is desirable that refunds should be avoided as far as possible. There are, for example, certain institutions, authorities and funds, the income of which is exempt from tax under the provisions of section 4(3). Similarly there are persons whose assessable income is less than Rs. 2,000 and who are not, therefore, liable to tax. There are other cases where the Income-tax Officer may be satisfied that the income of a holder of security while liable to tax is not likely to fluctuate so widely as to alter the rate appropriate to the total income. The Income-tax Officer must, in all proper cases, on application made by the assessee may issue a certificate authorising the person paying the interest on securities to make no deduction of tax or to deduct tax at a lower rate than the maximum. The certificates will be granted to residents outside British India by the Income-tax Officer, Non-residents Refund Circle, Bombay, and to others by the Income-tax Officers concerned. Such a certificate might be in the following form :—

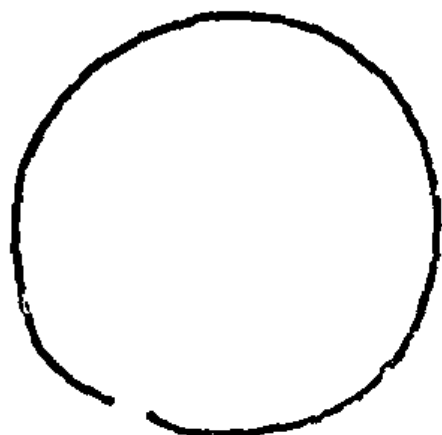
Income tax Office.

Dated 193 ..

To

I hereby authorise (1)

to deduct income-tax at the rate of (2) _____ pias in the rupee.
 when paying the interest on the following securities to their present holder
 (3) _____ . The authorisation will remain in force until
 cancelled by me.



Description of securities.

(1) Name and address of person paying the interest. (2) Rate of Income-tax sanctioned. (3) Name of person receiving interest.

Income-tax Office.

(vi) Such certificates when issued should remain in force until they are cancelled and should not be required to be renewed annually.

(vii) The person, who should apply for exemption certificates in respect of interest on securities belonging to estates vested in the Administrator General or the Official Trustee, will be the same as the person who is entitled to claim a refund in respect of such securities as explained in paragraph 116 below.

(viii) When the owner of a security to whom a certificate is granted according to these instructions has endorsed the security to his bank for collection of interest, the officer responsible for paying the interest regards the bank as the real holder of the security and takes no cognisance of any arrangement that may have been entered into between the real owner of the security and the bank, with the result that the certificate standing in the name of the real owner of the security granted by the Income-tax Officer becomes inoperative. Again sometimes the collecting banks purchase securities on behalf of their constituents and hold these in their own names and do not endorse them in favour of their constituents who are the actual owners. In such cases the owners obtain exemption certificates from the Income-tax authorities on production of the bank's Safe Custody Receipts issued in their favour and other proofs if necessary. To avoid the possibility of paying officers refusing to act on the exemption certificate in all such cases, Treasury Officers have been instructed to act on such certificates, when presented in respect of securities referred to above, if together with the exemption certificate a declaration by the bank is presented to the effect that the security continues to be the property of the person named as the owner in the exemption certificate.

(ix) Applications for refund of income-tax from residents of an Indian State who own securities whether of the Government of India, a local authority or a Company or hold shares in a Company in British India should, as in the case of residents outside India, be made to the Income-tax Officer, Non-Residents Refund Circle, Bombay. The Income-tax Officer will, however, allow a claimant who resides in an Indian State, the option of receiving payment of the refund through the Political Officer in that State, that is to say, the refund voucher that will be issued by the Income-tax Officer will be made payable, if the person applying for the refund so desires, at the Political Treasury of the Government of India in the particular Indian State, or if there is no treasury under the control of the Political Officer, at the prescribed British Indian Treasury.

79. Securities held by Indian States or by Ruling Princes and Chiefs.—(i) An Indian State is not assessable to any income-tax or super-tax except under the Government Trading Taxation Act, 1926 (III of 1926), that is to say, unless the State carries on a trade or business. Interest on securities held by Indian States is therefore, not taxable. Interest on *Government* securities alone

held by Ruling Princes or Chiefs as individuals, that is, not as the property of the State, is taxable under the law, but it has been exempted under section 60 of the Act (item No. 8 of paragraph 17). It is, therefore, no longer necessary that the authorities responsible for the payment of interest on Government securities should be supplied with information enabling them to discriminate between those that are the property of the State and those that are the property of the Ruler; but it is still necessary that such authorities before paying the interest without deducting income-tax should have evidence that the income-tax authorities are satisfied that the particular security in question is eligible to exemption on one or other of the grounds already mentioned. No such evidence is required where Government securities are held in the names of the Rulers of Indian States in the special non-transferable form prescribed by Rule 33 of the Indian Securities Rules, 1920; but in other cases, a State or its Ruler claiming the payment of interest free of income-tax should forward a certificate that it is, or he is, the owner of the securities in question through the Political Agent, or Resident of the State (a) if the security is in the form of a stock certificate, to the Income-tax Officer within whose jurisdiction is situated the Public Debt Office which issued the stock certificate; (b) if the security is in the form of a promissory note or a bearer bond,—

- (a) when the interest is payable at a Public Debt Office or a treasury in British India, to the Income-tax Officer within whose jurisdiction such Public Debt Office or treasury lies; and
- (b) when the interest is payable at a treasury outside British India, to the Income-tax Officer, Non-residents Refund Circle, Bombay.

(ii) The Income-tax Officers mentioned will in turn grant exemption certificates in the form prescribed in paragraph 78. The exemption certificates will be issued in duplicate in regard to securities in the form of stock certificates or Promissory notes, one copy being sent to the State or the Ruler concerned and the other for purposes of registration direct in the case of stock certificates to the Public Debt Office of domicile where the stock certificates is registered and in the case of Promissory notes to the Public Debt Office or the Treasury Officer responsible for paying interest thereon.

(iii) As regards Bearer Bonds, the certificates will be issued in triplicate, the original being sent to the State or the Ruler concerned, the duplicate copy to the treasury responsible for payment of coupon relating thereto and the triplicate copy to the Public Debt Office within whose sphere such treasury is situated.

(iv) The exemption certificate pertaining to securities in the form of promissory notes or bearer bonds given to the State or the Ruler concerned should be produced before the Public Debt Office or the treasury each time the promissory note or the coupon attached to the bearer bond is presented for payment of interest.

(v) In the case of stock certificates or promissory notes, an exemption certificate will remain valid until either

- (a) it is cancelled by the Income-tax Officer, or
- (b) the security is transferred to some other person than the State or the Ruler in whose name it stood at the time when the certificate was issued, or
- (c) the security is changed from one form into another, e.g., from a stock certificate into promissory notes or bearer bonds or *vice versa*, or is renewed.

(vi) In the case of bearer bonds, a fresh certificate will be required to cover each interest payment.

(vii) The above orders refer to *Government* securities only, the interest on which is exempt in the case of Indian States as well as Indian Princes or Chiefs as stated above. As regards other securities, *viz.*, those of local authorities and companies referred to in section 8 of the Act, only Indian States are exempt. In order to have exemption certificates for such securities, the State concerned will similarly send a certificate stating that it is the owner of the securities for which exemption is claimed through its Political Agent or Resident to the Income-tax Officer within whose jurisdiction the Public Debt Office or the office of the local authority or company is situate and on receipt thereof that officer will grant an exemption certificate in accordance with the above directions sending a duplicate thereof at the same time to the authority empowered to pay interest on the securities concerned. Nothing in these instructions relates to dividends of companies.

(viii) The procedure laid down in the preceding paragraph may also be adopted in the case of interest not being "Interest on securities" which is liable to be taxed at source under section 18 (3B) when it is to be paid to an Indian State in respect of money belonging to it and when such income is not liable under the Government Trading Taxation Act 1926 (III of 1926).

Pages 227 to 228—

For paragraph 79 (x) substitute the following :—

"(x) The position in regard to dividends received by a State from a Company in British India in which it holds shares is entirely different from the position in regard to interest on securities held by a State. Tax on interest on securities deducted under section 18 (3) is paid by the person who deducts it on behalf of the owner of the security ; where the owner is a State, it is tax with which the State was not properly chargeable, as a State is not assessable to any income-tax or super-tax except under the Government Trading Taxation Act III of 1926. A refund is therefore admissible under section 48-A of the Act subject to the time limit prescribed by Section 50. On the other hand, the profits of a company are taxed as such and the tax is not paid by the Company on behalf of the shareholders. Any claim by a State to a refund in respect of dividends can only arise not because the income was income in respect of which the State was not *ab initio* chargeable with tax but in virtue of section 48 of the Act."

the State whose income as such cannot be taxed because it is not an individual, Hindu Undivided Family, Company, Firm or other association of individuals is immaterial. The tax is not paid by the Company on behalf of its shareholders. Any claim to refund can only arise not because the income was not *ab initio* liable to tax but in virtue of section 48 of the Act. No such claim on the part of a State could be admitted because a State cannot be either a British subject or the 'subject of a State in India', see sub-section (5) of section 48. For similar reason the Ruler of a State could only be entitled to make a claim under section 48 of the Act if he were actually resident in British India.

80. *Deduction of tax from interest other than interest on securities.*—Before the passing of the Indian Income-tax (Second Amendment) Act, 1933 there was no provision in the Act for deduction of tax at source from any interest other than interest on securities. Section 18 of the Act as amended now provides for such deduction which is, however, restricted to payments made to non-residents alone. Where the Income-tax Officer has reason to believe that the total income of a non-resident, to whom such interest is paid, will in any year exceed the maximum which is not chargeable with super-tax, he may direct the person paying such interest to deduct income-tax and super-tax at the rate determined by him to be applicable to such non-resident's total income. Even if no such direction is made by the Income-tax Officer, the person paying interest to any person not known to be a resident is still under an obligation to deduct income-tax and super-tax if the amount of interest paid exceeds in the aggregate the maximum which is not chargeable with super-tax. In that case he must deduct income-tax on the entire amount at the rate applicable to it and super-tax on the amount by which such total exceeds maximum amount not chargeable with super-tax at the rate applicable to such excess. Failure to deduct such tax renders him liable to be treated as an assessee in default and to be prosecuted under section 51 (a). A penalty may also be imposed on him under section 46 (1) if the failure is wilful.

81. *Deductions at source of tax on dividends declared by Joint Stock Companies.*—(i) It often happens that the holders of shares in Joint Stock Companies like the holders of securities authorise their bankers to collect dividends on their behalf. When they do so, it is the practice of the persons distributing the dividends to issue certificates under section 20 in the name of a bank for the whole block of shares held by the bank on behalf of its constituents so that it is not possible for an individual assessee for whom dividends are collected by his bankers to produce the certificate required by rule 14. The Income-tax Officer should ordinarily accept a certificate from a responsible officer of a bank in the following form and act upon it as if it were a certificate received direct from the person responsible for distributing dividends :—

(ii) We hereby certify that dividends on the various share specified below were collected by us on behalf of.....and that we

received payment or were credited with the proceeds thereof amounting to Rs.

The dividends specified are covered by Certificates issued to the Bank under section 20 of the Income-tax Act, 1922.

IMPERIAL BANK OF INDIA, DEPOSITORS' DEPARTMENT,

Calcutta,

193 .

Superintendent.

Description of shares.	Holding.	Period.	Date of declaration of the dividends.	Date of receipt of dividend.	Amount of dividends.

To be signed by claimant.

I hereby declare that the shares on which dividends as above specified have been received are my own property, and were in the possession of the Imperial Bank of India, Calcutta, at the time when these dividends were realized.

Signature.

Date

N. B.—The safe custody receipts and the Bank's pass book to be produced in support of any claim.

82. *Certificate by a company to shareholders receiving dividends.* (Section 20.)—(ii) The profits of a company are charged to income-tax at the maximum rate irrespective of what the amount of the profits may be (see Finance Act), and the shareholder of a company may, under section 48 (1) of the Act, be entitled to claim a refund on proof to the Income-tax Officer that the maximum rate income-tax is greater than the rate applicable to his "total income". In order to get such a refund, he must produce the certificate required by section 20 and prescribed in rule 14.

(iii) Certificates should however be accepted if they supply all the prescribed particulars, even though they may not be identical in phraseology or arrangement with the statutory form of certificate given in Rule 14. The shareholders claiming refunds in respect of dividends paid out of profits of which a part is not liable to Indian income-tax, will only be able to enter approximate figures in the refund application, and in the return accompanying it, in respect of the amount of tax paid by the company on the dividends, and the amount of refund due; but this should not prejudice the claimants in any way. The Income-tax Officer will accept the certificate but will apply the correct percentage. Any certificate will be accepted that is otherwise in order if it shows either that the entire profits of the company are liable to Indian income-tax or that only part is liable—irrespective of what the part may be. Duplicates of certificates should be accepted if the claimant satisfies the Income-tax Officer who has to sanction the refund that the dividends in respect of the tax on which the refund is claimed had actually been paid to the claimant, and if the Income-tax Officer has no reason to believe that a refund has already been granted in respect of the same dividends. Duplicates should not be accepted unless a convincing reason is given for not producing originals. Duplicates may be accepted, for example, if it is alleged that the originals have been lost and the Income-tax Officer has no reason to doubt the statement; on the other hand, duplicates should not be accepted if the originals can be produced though after some delay. As in the case of the certificate regarding tax deducted from interest on securities mentioned in paragraph 78, where a shareholder, in a company is assessed to income-tax on account of income in his own hands, he may, instead of claiming a refund, ask that any rebate to which he is entitled should be set-off against the tax which he is personally liable to pay, and the form of return of income for individuals prescribed in rule 19 permits of this set-off.

(iii) The form of the certificate prescribed in rule 14 differs from the form of the certificate prescribed in rule 13 for income-tax deducted from interest on securities in that it simply contains a statement that income-tax has been or will be duly paid by the company and that the dividend was declared on a certain date. It contains no statement as to the rate at which tax has been or will be levied or as to the amount of tax paid or to be paid. The reason for this is that in many cases it is impossible to state at

what rate tax has been or will be levied on the particular profits out of which dividends are paid. The dividends of a company may be distributed from profits made during the course of a financial or commercial year before the rate of tax is known, or may be distributed from reserves maintained for the equalisation of dividends and composed of profits earned in previous years. It should, therefore, be assumed by Income-tax Officers in connection with these particular certificates that tax has been levied in respect of the dividends at the rate current on the date on which the dividends were *declared* since this is the rate to be taken into account in dealing with a claim for a refund under section 48 (1).

(iv) The form of certificate also provides for cases such as that of the tea companies which do not pay income-tax on their entire profits and gains distributed as dividends.

(v) The amount of income-tax so assumed to be payable by the company in respect of the dividend declared has, under the provisions of section 16 (2), to be added to the net dividend received in calculating the total income of the individual shareholder.

(vi) The following instructions may with advantage be followed by persons granting certificates prescribed by section 20 of the Act :—

(1) The statutory form of certificate of deduction of income-tax prescribed by rule 14 of the Indian Income-tax Rules should invariably be used.

(2) Either (a) the certificate should be printed on the same sheet of paper as the actual warrant with a line of perforation to permit of its being detached, or (b) the dividend warrants should be machine-numbered, while every certificate relating to a particular dividend should be given the same number as the corresponding warrant. There are cases in which Banks collect dividends on behalf of their constituents and companies send the banks consolidated dividend warrants in payment of all the dividends due in respect of the block of shares for which the bank is acting, and at the same time send separate certificates for the shareholders by whom the shares are owned. In such a case if certificates are issued to a Bank for say twenty constituents, relating to dividend warrant No. 1, the certificates should be numbered by hand 1/1, 1/2, 1/3 to 1/20.

(3) The practice adopted by certain companies of either attaching red slips to the certificates drawing the attention of recipients to the need for their careful preservation for a year or two or of printing this caution in red ink on the face of the certificate may be generally followed.

(iii) The return prescribed under this section is the return of all employes who during the period of 12 months ending 31st March last were in receipt of salary of not less than the prescribed amount of Rs. 1,000, and the return must be furnished to the Income-tax Officer in the proper form before the 1st of May. The obligation to make this return is a statutory one and no preliminary notice or request from the Income-tax Officer is required. Failure to furnish this return is punishable under section 51 (c) of the Act.

84. *Return of income by companies.* [Section 22 (1).]—The return of the total income of a company must be furnished to the Income-tax Officer before the 15th day of June in each year in the form prescribed in rule 18, which also contains the form of the verification of such return. The obligation to make this return is a statutory obligation upon the "principal officer" (see paragraph 7) of the company, and it is not necessary that the Income-tax Officer should send any preliminary notice or request to the company or the principal officer concerned. Failure to furnish this return is punishable under section 51 (c) of the Act.

85. *Return of income by persons other than companies.* [Section 22 (2).]—(i) The form of return of total income of individuals, firms or Hindu undivided families is prescribed in rule 19 which also prescribes the form of the verification of such return. In this case no statutory obligation rests upon the individual, firm or Hindu undivided family to make such a return until a notice has first been served by the Income-tax Officer requiring such a return. The notice must allow a period of 30 days for the furnishing of the return. The only exception to this rule relates to the assessment of persons who are likely to leave India before the close of the financial year and are not likely to return. In such cases it will be sufficient if a period of not less than seven days is allowed to make the return. If, however, on receipt of such notice, the return is not furnished within due time, such failure to make a return is punishable under section 51 (c) of the Act.

(ii) An Income-tax return is not a "public document" and therefore no one has any *right* to inspect or to receive a copy of it. The following persons should, however, in practice be allowed to do so :—

- (a) in any case the person who actually made the return;
- (b) any partner (known to be such) in a firm registered or unregistered to whose income the return relates; and
- (c) the manager of a Hindu undivided family to whose income the return relates, or any other adult member of such family who has been treated as representing it, that is, on whom a notice or requisition has been served under section 63 of the Act.

(iii) A return under section 22 on which the word "loss" has been written, without any figures, or in which 'nil' has been entered

(iv) Penalty under section 28 is leviable in the course of any proceedings under the Act provided that the facts justifying the imposition of a penalty under the section are established. The Act, however, does not authorise the imposition of a penalty in the course of proceedings under section 54 for a supplementary assessment in respect of any concealment of income in the course of proceedings in connection with the original assessment in the case concerned (*cf.* Allahabad High Court decision in the case of *Mayaram Durga Prasad versus Commissioner of Income-tax, United Provinces*). The offender will, however, be liable to a prosecution under section 52 of the Act, or any section of the Indian Penal Code other than section 177 thereof referred to in section 52 of the Income-tax Act.

(v) Clause (4) of section 28, however, provides that where a penal assessment under that section is imposed by the revenue authorities, no criminal prosecution for an offence shall be instituted on the same facts. It is obviously not desirable that there should be room for a possible conflict between the revenue and judicial authorities, and it is also unreasonable that a double punishment should be provided for.

(vi) A criminal prosecution cannot, under section 53 (1) of the Act, be instituted except at the instance of an Assistant Commissioner. In most cases action under section 28 will be effective although in more serious cases a prosecution might be launched.

SS. Production of accounts. [Section 22 (4).]—(i) Under subsection (4) of section 22 the Income-tax Officer is empowered to call upon any person liable to make a return to produce such accounts or documents as he may require. It does not, however, empower him to ask the assessee to prepare accounts like a profit and loss account which they do not already possess and do not require for their own purposes; all that it empowers the Income-tax Officer to do is to call for accounts and documents which are, or are believed to be, in existence. The production of accounts may be called for whether a return has or has not been made. As stated in paragraph 80, it is always desirable in the interests both of the assessee and of the Government that Income-tax Officers should obtain a return of income before they make an assessment. If, however, such returns are not forthcoming, they should, so far as possible, obtain the accounts of the assessee. Again, if a return is made the Income-tax Officer has power to call for accounts wherever he considers it necessary for the purpose of testing the accuracy of the return. It is, however, desirable that the least possible inconvenience should be given to assessee by the detention of their accounts by Income-tax Officers and Income-tax Commissioners should take steps to see that accounts are not detained for any undue time or for any unnecessary purpose. Steps should be taken to secure that the services of competent and reliable Accountants where employed by assessee should be utilised to the fullest extent by the Income-tax Officers. The latter from their experience should soon know what particular

Auditors can be relied upon to give accurate figures. Where a statement of profit and loss filed by an assessee has been certified as correct and complete by such an Accountant, the Income-tax Officers should, unless they see reason to the contrary, accept the statement as correct and complete with regard to the facts mentioned in it, although he will frequently have to call for details showing how various figures are made up. But in such cases the Accountant himself when authorised by the assessee to appear on his behalf should be asked to supply the details. Income-tax Commissioner should take steps to secure that the services of such Accountants are fully availed of.

(ii) The proviso to sub-section (A) of section 22 prevents any Income-tax Officer from calling upon an assessee to produce books of account going back for a period of more than three years prior to the "accounting period". This limitation applies merely to books of account; it does not apply to documents. No limitation is placed by the Act upon the power of the Income-tax Officer to call for documents of any date.

(iii) Neglect to furnish accounts or documents asked for by the Income-tax Officer under section 22 (A) is punishable under section 51 (d) and, further, under the provisions of section 23 (A) read with section 30 (1), any person who fails to comply with the requisition of the Income-tax Officer for the production of accounts or documents may not appeal under section 30 against the assessment made whether he has made a return or not. If the assessee is a *registered* firm the Income-tax Officer may cancel its registration. He is in exactly the same position as a person who did not make a return in the first instance, his only remedy being that described in paragraph 86 (i.e., under section 27).

89. *Evidence in assessment proceedings other than returns and accounts of assessee.*—(i) In addition to his general power to call for accounts, the Income-tax Officer where he believes that a return made under section 22 (2) is incorrect or incomplete, has power to call upon an assessee to attend or to produce or cause to be produced evidence of the correctness of his return. If an assessee fails when required by an order under section 23 (2) to attend or to produce evidence in support of his return, he is not liable to any penalty under section 51, but failure to comply with such orders has the result of placing the assessee in exactly the same position as a person who failed originally to make a return [see section 23 (4)], that is, he may not appeal against the order of assessment or take any action other than action under section 27 as described in paragraph 86. If the assessee is a *registered* firm, the Income-tax Officer may cancel its registration.

(ii) Under section 23 (3), the Income-tax Officer is empowered to utilise any evidence bearing on the assessment which he may obtain of his own motion, while under sections 37 and 38, he can enforce the attendance of any person for this purpose and compel the production of the information that he requires.

(iii) The following special instructions should be observed in calling for information from railway administrations :—

- (a) The information must be relevant to an individual assessment. Income-tax Officers should not, for instance, ask for a complete statement of all consignments to or from a particular station.
- (b) The demand for information must be couched in definite terms. For instance, it must state whether the particulars are required with regard to outgoing or incoming consignments and name the stations with regard to which the information should be collected.
- (c) The requisition for information should always be sent to the Agent of the Railway administration concerned. There is no objection, however, to Railway officers furnishing information direct to the income-tax authorities without the intervention of the Agent where the Agent has no objection to their doing so.

Section 37 gives power to call for railway books.

(iv) Except as provided in section 19-A and Rules 42 and 43, a company should not be required to furnish the Income-tax Officer with a return of the persons (with their addresses) for the time being appearing on the share register of the company and the amounts of the dividends paid or payable to such persons during any particular period. Such a duty would be burdensome to the company with no corresponding advantage to the administration. It is for this reason that in section 39 of the Act provision is made that the share register, the register of debenture holders and of mortgagees of any company are open to the inspection of the income-tax authorities, who may also take copies or cause copies to be taken of any entries in such registers. Since the power to inspect, and take copies of such register is specifically conferred by section 39, no income-tax authorities utilising these special powers can be called upon to pay any fee for inspection or copies under the Companies Act.

(v) Under section 20-A and Rules 42-A and 43-A any person responsible for paying any interest not being "interest on securities" is required to furnish on or before the 15th June every year to the Income-tax Officer in whose jurisdiction he resides, a return showing the names and addresses of all persons to whom during the previous year he has paid interest or aggregating interest exceeding Rs. 1,000 together with the amount paid to each such person.

(vi) The Bill as originally framed contained a provision empowering an Income-tax Officer to require information to be given regarding specific payments shown in the accounts of an assessee where there is reason to believe that such payments will become liable to tax in the hands of the recipients. This particular provision was omitted by the Select Committee on the Bill as being entirely unnecessary because Income-tax Officers have ample

powers to disallow any payment shown in the accounts of an assessee where proof of the payment is not forthcoming.

(vii) Section 37 also provides for the issue of commissions. The scale of diet money and travelling expenses for witnesses summoned under this section should be that prescribed for attendance in civil courts in the Province concerned.

90. *Personal attendance of assessee.*—(i) While section 23 (2) empowers the Income-tax Officer to require a person making a return to attend at his office, under the provisions of section 61 any person required or entitled to attend before any income-tax authority may either attend in person or be represented by a person duly authorised by him in writing. The penalty to which an assessee who failed to attend when required to do so by an Income-tax Officer was liable under the Act of 1918, has been omitted from section 51 of the present Act. While there is no obligation on an assessee to attend in person at any stage of the assessment proceedings or before any income-tax authority in connection with any proceedings under the Act, and while he may be represented at any such proceedings by any person he pleases to authorise in writing failure to attend or to be so represented has the result that the assessee loses any right of appeal against the assessment.

(ii) It should, however, be particularly noted that the provisions of section 61 merely refer to attendance. Returns and verifications required under the Act must be signed either by the assessee himself or by some representative duly authorised for the purpose in proper legal form so that his acts will bind his principal.

(iii) It is desirable that tax-payers should be allowed to use whatever agency they please for the purpose of representing their case; and whatever person they authorise to represent them whether he be an employé, an accountant or any other person, has presumably been selected by them as the person having the best knowledge of their accounts and financial position, and such person is entitled to appear before any income-tax authority and to give explanations and produce evidence regarding any points of doubt that may arise.

91. *Assessment of Bogus Companies and Firms.* (Section 23-A).—(i) The object underlying the introduction of this section is to prevent the avoidance of income-tax and super-tax by companies, firms or other association of individuals by the adoption of certain devices. Where the Income-tax Officer is satisfied that a company, firm or other association of individuals is adopting any of the devices mentioned in sub-sections (1) and (2) of section 23-A he should obtain the approval of the Assistant Commissioner to assess the individual members on their share of the profits and gains and if it is accorded proceed to assess accordingly. The Assistant Commissioner should give the firm, company or association of individuals as the case may be, a hearing before he directs the Income-tax Officer to refrain from determining the sum payable as income-tax by it and make the assessment on the members.

Section 24-A is not one of the sections mentioned in section 5. Consequently "Income-tax" in section 23-A (1) and (2) means "Income-tax and super-tax". It follows that the Income-tax Officer under these sub-sections must refrain from determining the amount of their income-tax or super-tax payable by the firm, association or company.

92. *Assessment of temporary residents.*—(i) Before the passing of the Indian Income-tax (Second Amendment) Act, 1933, there was no provision in the Act for the issue of a notice under section 22(2) before the close of the financial year for the purposes of assessing the income of that year. The absence of such a provision enabled touring theatrical companies and other temporary residents to escape income-tax by leaving the country before the close of the year. The new section 24-A is designed to bring such persons under assessment. Where it appears to an Income-tax Officer that a person may leave India during the current year or shortly after its expiry and may not return to India he may serve a notice on him requiring him to furnish a return in the same form and in the same manner as a return under section 22(2), of his total income for each of the completed previous years from the period from the expiry of the last previous year for which he has been assessed and of his estimated total income for the period from the expiry of the last such completed previous year to the probable date of his departure. The minimum period within which such a return should be required to be made is seven days. The Income-tax Officer may in the exercise of his discretion allow any period exceeding this limit according to the circumstances of each case. Such a notice is a notice under section 22 (2) and all the provisions relating to assessment apply thereafter. The assessment shall be made for each completed previous year included in the period of assessment at the rate at which such total income would have been charged had it been fully assessed. As regards the period from the expiry of the last of such previous years to the probable date of departure the Income-tax Officer should estimate the total income and assess it at the rate in force for the year during which the assessment is made.

(ii) It should be particularly noted that this section should not be used to assess an income which has escaped assessment or has been assessed at too low a rate in respect of which the Income-tax Officer cannot issue a notice under section 34.

93. *Assessment of deceased persons.* (Section 24-B.)—(i) This section provides that an executor, administrator or other legal representative of a deceased person shall be treated as an assessee for the purposes of an assessment on the income of a deceased person. There was no provision in the Act for the assessment of the incomes of deceased persons before the passing of the Indian Income-tax (Second Amendment) Act, 1933, with the result that such incomes escaped tax. The Act as now amended has stopped that loophole. The liability of an executor, administrator or other

legal representative in respect of tax due by the deceased is, however, confined to the payment of tax to the extent to which the estate of the deceased is capable of meeting the charge. The charge of income-tax on the income of a deceased person does not rank in any way prior to other charges to which the estate may be liable.

(ii) The procedure to be followed in making such assessments is as follows. Where no notice has been served on a deceased person under section 22 (2) or 34 as the case may be, a notice may be served on the executor, administrator or other legal representative and an assessment made as if such person were the assessee. Where notice has been served on a deceased person, but no return has been made or where the return made is in the Income-tax Officer's opinion incorrect or incomplete, the Income-tax Officer may assess the income and determine the tax payable. For the purposes of making such assessments, the Income-tax Officer may require the executor, administrator or legal representative of the deceased to produce documents or other evidence under sections 22 and 23. All the provisions of the Act relating to the assessment and collection of a tax apply to these cases. See also paragraph 118.

(iii) Where an assessment is made in pursuance of sub-sections (2) and (3) of section 24-B, the assessment should be regarded as one made under section 23, since the legal representative of the deceased is for the purposes of the Act the assessee. All the consequences of an assessment under section 23 will therefore follow: e.g., a notice of demand can be issued to the legal representative under section 29, and an appeal can be filed by him under section 30 or other relief sought by him in the circumstances and to the extent that similar relief could have been sought by the assessee had he been alive.

94. *Set-off of loss under one head of income against income under another head.*—(i) Under the Act of 1918 it was the aggregate amount chargeable under each of the separate heads mentioned in sections 7 to 12 of the Act that determined the total and taxable income of an assessee, so that when a person carried on a trade or profession and also had an income from house property, if he had actually incurred a loss from the trade or profession, the figure adopted under that head in arriving at the aggregate amount of the income chargeable to tax was *nil* and not a *minus* sum. Under the provisions of section 24 of the Act a loss under one head of income may now be charged against profits under another in the

Where a minor has been admitted to the benefits of

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In the second line from the bottom after the words "Madras High Court" insert the following:—

"in a case (Commissioner of Income-tax, Madras vs. M. Ar. Ar. Arunachalam Chettiar 1. I. T. C. 278)."

(Correction List No. 2.)

But truly I have not heard that it made any impression upon those persons; it did not, I am sure, upon Mr. Lane, who argued the matter of law for the earl. The matters which were by him principally insisted on, and averred with such confidence as a man uses who believes himself, were these:

1. That by the wisdom and tenderness of parliament, which knew that there could not be a greater snare for the subject, than to leave the nature of treason undefined and unlimited, all treasons were particularly mentioned and set down in the statute of the 25 Edw. III. *de Proditionibus*. That nothing is treason, but what is comprehended within that statute; all treasons before that statute, as killing the king's uncle, his nurse, piracy, and divers others, being restrained and taken away by the declaration of that act. And that no words or actions, in any of the articles of the earl of Stafford's charge, did amount to treason within that statute.

2. That by reason of the clause in that statute, of declaring treason in parliament, divers actions were declared to be treasons in parliament, in the time of king Richard the Second, to the great prejudice of the subject: it was therefore specially provided, and enacted, by a statute in the first year of the reign of king Henry the Fourth, chapter the tenth, which is still in force, that nothing should be declared and adjudged treason, but what was ordained in that statute of the 25 Edw. III. by which statute, all power of declaring new treasons in parliament was taken away; and that no precedent of any such declaration in parliament can be shewed since that time: all new treasons, made by any act of parliament in the reign of king Henry the Eighth, being by chapter the first, taken away, and restrained by the 25th Edw. III. and likewise that, by another statute of the first year of queen Mary, chapter the tenth, all trials of treasons ought to be according to the rules of the common law, and not otherwise.

3. That the foundation, upon which the impeachment was framed, was erroneous; for that besides that it was confessed on all hands, that the laws of the kingdom were not subverted, and endeavour to subvert the fundamental laws and statutes of the realm, by force attempted, is not treason, being only made felony by the statute of the first year of queen Mary, chapter the twelfth; which is likewise expired. That cardinal Wolsey, in the thirty-third year of king Henry the Eighth, was indicted only of a prebend, for an endeavour to bring in the imperial laws into this kingdom. And that an endeavour, or intention, to levy war, was made treason, only by a statute of the 13th Elizabeth, (a time very inquisitive for treason,) which expired with her life.

4. Lastly, that if any thing was alleged against the earl which might be penal to him, that it was not sufficiently and legally proved; for that by the statute of the first year of king Edward the Sixth, chapter the twelfth, no man ought to be arraigned, indicted, or condemned, of any treason, unless it be upon the testimony of two lawful and sufficient witnesses, produced in the presence of the party accused; unless the party confess the

and are now absolved from the rules of government; but not a word of the army in Ireland, or reducing this kingdom. The lord marquis Hamilton, the lord bishop of London, and the lord Cottington, being likewise examined, answered upon their oaths, that they heard none of those words spoken by the earl. And these were the only persons present at that debate, save only the archbishop of Canterbury, and Secretary Windbank, neither of which could be examined, or would be believed.

The earl positively denied the words; alleged much animosity to be in sir Harry Vane towards him; and observed, that not one of the other witnesses, who were likewise present, and as like to remember what was spoken as the secretary, heard one word of the Irish army, or reducing this kingdom: that, if he had spoken those words, it could not be understood to be spoken of England, but of Scotland, of which the discourse was, and for which that army was known to be raised. He concluded, that if the words were spoken by him, which he expressly denied, they were not treason; and if they were treason, that, by a statute made in Edward the Sixth's time, one witness was not sufficient to prove it, and that here was but one.

Seventeen days being spent in these skirmishes; the earl having defended himself with wonderful dexterity and ability, concluded, that if the whole charge (in which he hoped he had given their lordships satisfaction of his loyalty and integrity, how great soever his infirmities were) was proved, that the whole made him not guilty of high treason; and to that purpose desired, that his learned counsel might be heard; and most pathetically conjured their lordships, that, for their own sakes, they would not, out of displeasure or disfavour towards his person, create a precedent to the prejudice of the peerage of England, and wound themselves through his sides: which was good counsel; and hath been since (though too late) acknowledged to be so.

The next day, his counsel was heard in the same place to the matter of law. And here I cannot pass by an instance of as great animosity, and indirect prosecution, in that circumstance of assigning him counsel, as can be given. After the house of peers had assigned him such counsel as he desired, to assist him in matter of law, (which never was, or can justly be denied to the most scandalous felon, the most inhuman murderer, or the most infamous traitor,) the house of commons, upon some occasion, took notice of it with passion and dislike, somewhat unskilfully, that such a thing should be done without their consent; which was no more, than that the judge should be directed by the prosecutor, in what manner to proceed and determine: others, with much bitterness, inveighing against the presumption of those lawyers, that durst be of counsel with a person accused by them of high treason; and moving, that they might be sent for, and proceeded against for that contempt: whereas, they were not only obliged to it, by the honour and duty of their profession; but had been punishable for refusing to submit to the lords' orders. The matter was too gross to receive any public order, and so the debate ended; but served (and no doubt that was the intention) to let those gentlemen know, how warily they were to demean themselves, lest the anger of

" was now satisfied to whom he owed his misfortune; in which, he was sure, the guilty person should bear his share. That it was true, being in the north with the king; and that unfortunate son of his having married a virtuous gentlewoman, (daughter to a worthy member then present,) to whom there was somewhat in justice and honour due, which was not sufficiently settled; he had sent his keys to his secretary; not well knowing in what box the material writings lay; and directed him to suffer his son to look after those evidences which were necessary: that by this occasion, it seemed, those papers had been examined and perused, which had begun much of this trouble. That for his part, after the summons of this parliament, and the king's return to London, he had acquainted his majesty, that he had many papers remaining in his hands, of such transactions as were not like to be of further use; and therefore, if his majesty pleased, he would burn them, lest by any accident they might come into hands that might make an ill use of them: to which his majesty consenting, he had burned many; and amongst them, the original results of those debates, of which that which was read was pretended to be a copy: that to the particulars he could say nothing more, than what he had upon his examination expressed, which was exactly true, and he would not deny; though by what he had heard that afternoon (with which he was surprised and amazed) he found himself in an ill condition upon that testimony."

" This scene was so well acted, with such passion and gestures, between the father and the son, that many speeches were made in commendation of the conscience, integrity, and merit of the young man, and a motion made, that the father might be enjoined by the house to be friends with his son; but for some time there was, in public, a great distance observed between them."

" Many men wondered very much at the unnecessary relation of this story; which would visibly appear very ridiculous to the world, and could not but inevitably produce much scandal and inconvenience to the father, and the son; who were too wise to believe, that those circumstances would add any thing to the credit of the former single testimony: neither was there ever after any mention of it in public, to move the judgment of those, who were concerned to be satisfied in what they were to do: and therefore some, who observed the stratagems used by that party to compass their own private ends, believed that this occasion was taken to publish those results, only to give the lord Cottington notice in what danger he was, that so he might wisely quit his mastership of the wards to the lord Say; who expected it, and might be able, by that obligation, to protect him from farther prosecution: and so that they meant to sacrifice the reputation of the secretary to the ambition of the lord Say. But without doubt (though this last consideration was very powerful with them) the true reason of the communication of this passage was, that they found it would be impossible to conceal their having received the principal information from the secretary, for their whole prosecution; by reason some of the committee, who were intrusted to prepare the charge against the earl of Strafford, and consequently were privy to that secret, were fallen from them; at least from

" advice to the king, " to be advised by his parliament. " Then there was *Mr. Cott.* (which would easily be believed to signify the lord Cottington) with some expressions as sharp as those applied to the lieutenant of Ireland.

" When he had read this paper, he added; " That though there was but one witness directly in the point, sir Henry Vane the secretary, whose handwriting that paper was, whereof this was a copy; yet he conceived, those circumstances of his and young sir Henry Vane's having seen those original results, and being ready to swear, that the paper read by him was a true copy of the other, might reasonably amount to the validity of another witness; and that it was no wonder, that the other persons mentioned in that writing, who had given as bad counsel, would not remember, for their own sakes, what had passed in that conference; and that the earl of Northumberland (who was the only good counsellor in the pack) had remembered some of the words, of a high nature, though he had forgotten the other."

" When Mr. Pym had ended, young sir Harry Vane rose, in some seeming disorder; confessed all that the other had said; and added, " That his father being in the north with the king the summer before, had sent up his keys to his secretary, then at Whitehall; and had written to him (his son) that he should take from him those keys, which opened his boxes where his writings and evidences of his hand were, to the end that he might cause an assurance to be perfected which concerned his wife; and that he having perused those evidences, and despatched what depended thereupon, had the curiosity to desire to see what was in a red velvet cabinet which stood with the other boxes; and thereupon required the key of that cabinet from the secretary, as if he still wanted somewhat towards the business his father had directed; and so having gotten that key, he found, amongst other papers, that mentioned by Mr. Pym, which made that impression in him, that he thought himself bound in conscience to communicate it to some person of better judgment than himself, who might be more able to prevent the mischiefs that were threatened therein; and so shewed it to Mr. Pym; and being confirmed by him, that the seasonable discovery thereof might do no less than preserve the kingdom, had consented that he should take a copy thereof; which to his knowledge he had faithfully done: and thereupon had laid the original in its proper place again, in the red velvet cabinet. He said, he knew this discovery would prove little less than his ruin in the good opinion of his father; but having been provoked by the tenderness of his conscience towards his common parent, his country, to trespass against his natural father, he hoped he should find compassion from that house, though he had little hopes of pardon elsewhere."

" The son no sooner sat down, than the father (who, without any countering, had a natural appearance of sternness) rose, with a pretty confusion, and said, " That the ground of his misfortune was now discovered to him; that he had been much amazed, when he found himself pressed by such interrogatories, as made him suspect some discovery to be made, by some person as conversant in the counsels as himself: but he

administered much pleasure to very many who loved neither of them. When the bill was put to the question, Mr. Hyde (who was from the beginning known to be an enemy to it) spake very earnestly "for the throwing it out;" said, "It was changing the whole frame and constitution of the kingdom, and of the parliament itself: that, from the time that parliaments began, there had never been one parliament, when the bishops were not part of it: that if they were taken out of the house, there would be but two estates left; for that they as the clergy were the third estate, and being taken away, there was nobody left to represent the clergy: which would introduce another piece of injustice, which no other part of the kingdom could complain of, who were all represented in parliament, and were therefore bound to submit to all that was enacted, because it was upon the matter with their own consent: whereas, if the bishops were taken from sitting in the house of peers, there was nobody who could pretend to represent the clergy; and yet they must be bound by their determinations."

When he had done, the lord Falkland, who always sat next to him, (which was so much taken notice of, that, if they came not into the house together, as usually they did, every body left the place for him that was absent,) suddenly stood up, and declared himself "to be of another opinion; and that, as he thought the thing itself to be absolutely necessary for the benefit of the church, which was in so great danger; so he had never heard, that the constitution of the kingdom would be violated by the passing that act; and that he had heard many of the clergy protest, that they could not acknowledge that they were represented by the bishops. However we might presume, that if they could make that appear, that they were a third estate, that the house of peers (amongst whom they sat, and had yet their voices) would reject it." And so, with some facetiousness, answering some other particulars, concluded, "for the passing the act."

The house was so marvellously delighted, to see the two inseparable friends divided in so important a point, that they could not contain from a kind of rejoicing; and the more, because they saw Mr. Hyde was much surprised with the contradiction; as in truth he was; having never discovered the least inclination in the other towards such a compliance: and therefore they entertained an imagination and hope that they might work the lord Falkland to a farther concurrence with them. But they quickly found themselves disappointed; and that, as there was not the least interruption of close friendship between the other two; so, when the same argument came again into debate, about six months after, the lord Falkland changed his opinion, and gave them all the opposition he could: nor was he reserved in acknowledging, "that he had been deceived, and by whom; and confessed to his friends, with whom he would deal freely, that Mr. Hamden had assured him, that if that bill might pass, there would be nothing more attempted to the prejudice of the church; which he thought, as the world then went, would be no ill composition. This bill, for taking away the bishops' votes out of the house of peers, produced another discovery, which cast the conductors farther behind, than they were advanced by their conquest amongst the

with himself having never discovered any aversion to episcopacy, and much professed the contrary.

In the house of commons, though of the chief leaders, Nathaniel Fiennes, and young sir Harry Vane, and shortly after Mr. Hamden (who had not before owned it) were believed to be for root and branch; which grew shortly after a common expression, and discovery of the several tempers: yet Mr. Pym was not of that mind, nor Mr. Lollis, nor any of the northern men, or those lawyers who drove on most furiously with them: all who were pleased with the government itself of the church.

The first design that was entertained against the church; and which was received in the house of commons with a visible countenance and approbation of many, who were neither of the same principles or purpose; was a short bill that was brought in, "to take away the bishops' votes in parliament; and to leave them out in all commissions of the peace, and with relation to any temporal affairs." This was contrived, with great deliberation and preparation, to dispose men to consent to it: and to this many of the house of peers were much disposed; and amongst them, none more than the earl of Essex, and all the popular lords; who observed, "that they seldom carried any thing which directly opposed the king's interest, by [reason of] the number of the bishops, who, for the most part, unanimously concurred against it, and opposed many of their other designs: and they believed that it could do the church no harm, by the bishops having fewer diversions from their spiritual charges."

In the house of commons, they used that, and other arguments, to remove the prejudice from it; and, as there were many who were persuaded, that the passing that bill would be no prejudice; and were as unwilling, that the bishops should be justices of peace, and in any other secular commissions, as the lords were that they should not sit with them: so they prevailed with others, who heartily desired that there might be no such diminution of their honour and authority, by persuading them, "That there was so great a concurrence towards the passing this bill; and so great a combination throughout the nation against the whole government of the church, and a resolution to destroy it absolutely: in which the Scots were so resolutely engaged, that they discouraged in all companies, that it was impossible for a firm peace to be preserved between the nations, if bishops were not taken away; and that the army would never march out of the kingdom, till that were brought to pass: but that if this bill were once passed, a greater number in both houses would be so well satisfied, that the violence of party would be never able to prosecute their desires." And this reason did prevail over many men of excellent judgments, and unquestionable affections; who did in truth at that time believe, "that the passing this act was the only expedient to preserve the church;" insomuch, as when it was brought into the house, it found a better reception than was expected; and some men, who others thought, would have opposed it, spake on its behalf, expressing their desire "that it might pass."

There was a difference in opinion in this debate, between two persons, who had been never known to differ in the house, and the entire friendship they had for each other was very remarkable; which

“great and happy a reformation upon the former
 “distempers of this church and commonwealth:
 “as first, in your majesty's gracious condescend-
 “ing to the many important demands of our neigh-
 “bours of the Scottish nation; secondly, in grant-
 “ing so free a course of justice against all delin-
 “quents of what quality soever; thirdly, in the
 “removal of all those grievances, wherewith the
 “subjects did conceive either their liberty of per-
 “sons, property, or estate, or freedom of con-
 “science, prejudiced; and lastly, in the greatest
 “pledge of security that ever the subjects of Eng-
 “land received from their sovereign, the bill of
 “trial parliament.
 “These things so graciously accorded unto by
 “your majesty, without bargain or compensation,
 “as they are more than expectation or hope could
 “extend unto, so now certainly they are such, as
 “all loyal hearts ought to acquiesce in with thank-
 “fulness; which we do with all humility, and do
 “pray, and wish, that the kingdom may be settled
 “in peace and quietness, and that all men may, at
 “their own homes, enjoy the blessed fruits of your
 “wisdom and justice.
 “But it may please your excellent majesty, and
 “this high court of parliament, to give us leave,
 “with grief and anguish of heart, to represent unto
 “you, that we hear that there are certain persons
 “stirring and pragmatical, who, instead of render-
 “ing glory to God, thanks to your majesty, and
 “acknowledgment to the parliament, remain yet
 “as unsatisfied and mutinous as ever; who, whilst
 “all the rest of the kingdom are arrived even be-
 “yond their wishes, are daily forging new and
 “unreasonable demands; who, whilst all men of
 “reason, loyalty, and moderation, are thinking how
 “they may provide for your majesty's honour and
 “plenty, in return of so many graces to the subject,
 “are still attempting new diminutions of your
 “majesty's just regalities, which must ever be no
 “less dear to all honest men than our own free-
 “doms; in line, men of such turbulent spirits,
 “as are ready to sacrifice the honour and welfare,
 “of the whole kingdom to their private fancies,
 “whom nothing else than a subversion of the whole
 “frame of government will satisfy: far be it from
 “our thoughts to believe, that the violence and
 “unreasonableness of such kind of persons can
 “have any influence upon the prudence and just-
 “ice of the parliament. But that which begets
 “the trouble and disdain of our loyal hearts,
 “at this present, is, that we hear those ill-affected
 “persons are backed in their violence by the mul-
 “titude and the power of raising tumults; that
 “thousands flock at their call, and beset the par-
 “liament, and Whitehall itself; not only to the
 “prejudice of that freedom which is necessary to
 “great councils and judicatories, but possibly to
 “some personal danger of your sacred majesty,
 “and the peers.
 “The vast consequence of these persons' ma-
 “lignity, and of the licentiousness of those multi-
 “tudes that follow them, considered, in most deep
 “care and zealous affection for the safety of your
 “sacred majesty, and the parliament; our humble
 “petition is, that in your wisdom you would be
 “pleased to remove such dangers, by punishing
 “the ring-leaders of these tumults, that your ma-
 “jesty and the parliament may be secured from
 “such insolences hereafter. For the suppressing

places, and particularly in the army, to be lessened:
 for that there was visibly much more care taken
 for the supply of the Scottish army, than of the
 king's; insomuch, that sometimes money that was
 assigned and paid for the use of the king's army,
 was again taken away, and disposed to the other;
 and yet, that the parliament much presumed, and
 depended, upon their interest in, and power to dis-
 pose, the affections of that army.
 Therefore, to redeem what had been done amiss,
 and to ingratiate themselves to his majesty's favour,
 they bethought themselves how to dispose, or at
 least to pretend that they would dispose, the army
 to some such expressions of duty and loyalty to-
 wards the king, as might take away all hope from
 other men, that it might be applied to his disser-
 vice: and to that purpose, they had conference,
 and communication, with some servants of a more
 immediate trust and relation to both their majesties;
 through whom they might convey their intentions
 and devotions to the king, and again receive his
 royal pleasure, and direction, how they should de-
 mean themselves. For aught I could ever observe,
 by what was afterwards reported in the house of
 commons; or could learn from those who were
 conversant with all the secrets of that design; there
 was never the least intention of working farther
 upon the affections of the army, than to preserve
 them from being corrupted, or made use of, for
 the imposing unjust or unreasonable things upon
 the king: and all that ever the king so much as
 consented should be done by them, was, that as
 most counties in England, or rather, the factious
 and seditious persons in most counties, had been
 induced to frame and subscribe petitions to the par-
 liament, against the established government of the
 church, with other clauses, scandalous to the go-
 vernment of the state too; [so] the officers of the
 army should subscribe this following petition; which
 was brought ingrossed to his majesty for his ap-
 probation, before they would presume to recom-
 mend it to any for their subscription.
 To the king's most excellent majesty; the lords spi-
 ritual and temporal; the knights, citizens, and
 burgesses, now assembled in the high court of
 parliament.
 “The humble petition of the officers and sol-
 “diers of the army,
 “Humbly sheweth, That although our wants
 “have been very pressing, and the burden we are
 “become unto these parts (by reason of those
 “wants) very grievous unto us: yet so have we
 “demeaned ourselves, that your majesty's great
 “and weighty affairs, in this present parliament,
 “have hitherto received no interruption, by any
 “complaint, either from us, or against us; a temper
 “not usual in armies; especially in one destitute
 “not only of pay, but also of martial discipline,
 “and many of its principal officers; that we can-
 “not but attribute it to a particular blessing of
 “Almighty God, on our most hearty affections
 “and zeal to the common good, in the happy suc-
 “cess of this parliament; to which, as we should
 “have been ready hourly to contribute our dearest
 “blood, so now that it hath pleased God to mani-
 “fest his blessing so evidently therein, we cannot
 “but acknowledge it with thankfulness; as like-
 “wise his great mercy, in that he hath inclined
 “your majesty's royal heart so to cooperate with
 “the wisdom of the parliament, as to effect so

November 14th.—Mrs. Augustus Villiers called and told me the cause of the Duchesse de Nemours' death was ascertained to proceed from a simple drop of coagulated blood in one of the arteries. In all other respects she was perfectly healthy.

The claims that are to be made upon England by the merchants of various countries for compensation in consequence of the bombardment of Canton will, it is said, amount to several millions.

November 15th.—Havelock has written to Sir Colin Campbell, asking for reinforcements, as he was hemmed in at Lucknow and could not return to Cawnpore. Sir Colin answered that he had not a man to send, and if he had there were no means of transport to send them up the country. Lord Canning is much blamed for not having organised a transport corps since the beginning of the war. Havelock's position is thought to be one of imminent danger. He is now in the same position as the garrison he marched to relieve. He has lost 500 men and his best officer, General Neill. The English ladies who went to Compiègne for the *fêtes* have just returned, and seem to have been greatly amused. The Emperor as much occupied with Madame Walewska as ever. They were struck with the freedom in conversation and manners of the Court, which is most remarkable in Princess Mathilde. Their forgetfulness of all *convenances* is quite incredible, and in more than one instance excited the disgust of the Empress as well as that of her guests.

November 18th.—A friend of Lord Canning's told me he supposed I should speak against him. I said I had no such

intention; was deeply sorry to hear him abused, and that I had written to him three months ago, urging him to adopt a vigorous line against the rebels, as the feeling in England was very strong, and no other policy would be approved. I had always considered Lord Canning one of my most intimate friends.

November 19th.—Poor Augustus Stafford has evidently been killed by his doctors, judging by the evidence at the inquest. He had first a tremendous dose of laudanum for spasms, then was bled to the extent of thirty ounces; the bandage afterwards coming off, he lost a good deal more blood, and in this state of exhaustion the doctor and his servant were obliged to keep him walking about to prevent his dying from the laudanum. When this failed to keep him awake, they beat the soles of his feet for several hours with such violence that they broke the pieces of wood and took off all the skin from his feet. This saved him for the moment, and he went to Dublin for further advice, but died in a few days from utter exhaustion. He told Mr. H. Herbert that he had been horribly treated, and was dying from the effects of that treatment. Mr. Herbert very properly urged an inquiry, and his father also expressing a wish to that effect, an inquest was held, but the jury acquitted the doctor, whose colleagues gave evidence in his favour. I hear that Lord Strangford married Miss Lennox ten days ago. The marriage took place at Lord Stamford's place in the country. Lord Strangford was dying when the ceremony was performed.

November 25th.—Good news has arrived from India; the 53rd and 93rd Queen's Regiments have joined Havelock at

Lucknow. Colonel Greathed's flying column will also join him there from Delhi, when he will have 7,000 men, which will enable him to remove the garrison. Colonel Greathed has gained two victories over the fugitives between Delhi and Agra, took forty-three guns and five lakhs of rupees. Miss Anson's marriage with Mr. Curzon¹ is announced.

November 27th.—Received a letter from Lord Derby, who comes to London on the 30th to have a conference with the leaders of the party. He says he has heard from Disraeli, who is very pugnacious. Lord Ellenborough also means to speak his mind openly upon India, but, as usual, does not seem willing to work with anybody else. People talk of our victories in India as being proofs of Lord Palmerston's glorious administration. I cannot myself see that anybody deserves any credit for them, excepting our splendid soldiers; for these successes have been gained by a handful of troops who were there at the time the mutiny broke out and before a single man had arrived from England. Moreover, if he had listened to Lord Ellenborough and our party, who urged his Government to send out more troops two months sooner, the massacre at Cawnpore and a great many other atrocities would have been prevented.

November 30th.—Mr. Bentinck called and announced the death of Lord Fitzhardinge, whose last words were: 'The angel of death is hovering over Berkeley Castle, and if you don't feed those ducks in the lower pond, I'll be d——d if you don't lose them all.' Old habit strong in death!

December 1st.—Lord Canning is again much blamed for

¹ Now Earl Howe, 1883.

his conduct to the talookdars, the great native landowners. The chief of these is Maun Singh, who is one of the largest holders of property in Oude, but had been deprived by the late King of a considerable portion of his estates. He promised to support us if we reinstated him. Our Government was pressed to accede to this by some of our ablest men, but they temporised, and Maun Singh decided to act against us, and roused all the other talookdars, and our countrymen had scarcely obtained possession of Lucknow when they found themselves besieged there. Saw Lord Derby this afternoon in high spirits and evidently determined to make a slashing speech, but nothing can be arranged till he has read the Queen's Speech.

December 2nd.—I was greatly shocked on my return home to hear of the death of Norman Macdonald from apoplexy. We had been great friends since we were at Oriel. He was Vice-Chamberlain to the Queen. He was calling on Lady Ely at the moment of his seizure, and died the same day. He was a very obliging and friendly man, and much liked in society.

December 3rd.—The Queen opened Parliament to-day. The Duchess of Manchester was in the House. She was full of Compiègne. When Lord Derby got up, people ceased talking. His speech was very good, some parts extremely eloquent. He attacked Lord Canning and the Government in England and quizzed Mr. Vernon Smith unmercifully. Lord Granville made no defence either for the Government or for his friend Lord Canning, simply saying that they must stand or fall by their own acts. Lord Ellenborough then made a very good, short, and energetic speech, but in rather too loud and overbearing a tone. The Duke of

1858

January 1st. A summer's day.

January 7th. - News has arrived of Harlock's death from dysentery, produced by anxiety and exposure. He has left an immortal name. General Wynnharn has been defeated at Cawnpore by the Cavalier insurgents. One regiment, the 6th, suffered greatly, and its tents and baggage were taken. Sir Colin Campbell hearing of this disaster, marched upon Cawnpore, attacked the Cavalier army, and totally defeated it.

January 16th. An infamous attempt was made on the 14th to assassinate the Emperor Napoleon. Three grenades were thrown at his carriage as it stopped at the door of the Opera-house, and all exploded, shattering the carriage, killing the horses, and wounding a great number of persons, but the Emperor and Empress were unhurt. The Emperor's hat was torn and his forehead slightly scratched, as also was the Empress's cheek. Their reception by the audience at the Opera was most enthusiastic, and their return to the Tuileries a perfect ovation. The number of wounded is 102. Twenty-seven persons are arrested, all of them Italians. Orsini the chief was himself severely wounded, which prevented his escaping, and led to his apprehension. His servant foolishly went about inquiring after his master, and when asked his name, fainted. On his recovery he was threatened with arrest if he did not give his address. He did so, and the gendarme went to his house and found Orsini in bed with a severe wound in the head. On seeing them he exclaimed

'Je suis perdu,' and then attempted to pass himself off as an Englishman, but his accent betrayed him.

From Lord M. to Lord Cowley.

Heron Court: January 17, 1858.

My dear Cowley,—If you have an opportunity, pray be so kind as to express to the Emperor my congratulations at his wonderful escape. In common with all Europe I rejoice at it for public reasons, but do so also from personal feelings for him. The French must admire the defence of Lucknow, say what they will. They may have generals who would have done as well as Inglis in defending the place, but they have no one who could have written his simple though eloquent despatch.

Yours truly,

MALMESBURY.

January 20th.—We are asked to the Princess Royal's wedding.

January 21st.—The Queen was exceedingly gracious to me at the ball yesterday, expressing her regret that Lady Malmesbury could not attend. I was much amused at overhearing a conversation between Persigny and Sir George Lewis on the subject of the attempt on Louis Napoleon. Sir George affirmed that the cause of the attempt was the occupation of Rome by the French. Persigny replied, 'If we were not there, the Austrians would be.' The other answered: 'In that case, the Emperor of Austria would have been assassinated.' Persigny, at this, got into a towering passion, and said that the cases were quite different. The Emperor of Austria had two hundred heirs to the Crown, and the Emperor of France only one. I tried to appease him, for he was in a perfect fury, and accompanied him into one of the outer rooms, where we sat talking for half an hour.

January 25th.—The marriage of the Princess Royal with

Prince Frederick William of Prussia takes place to-day. Immense crowds assembled to see the carriage go to the Chapel Royal. The 'Morning Post' says Lord Palmerston carried the sword of State 'with an easy grace and dignity;' the 'Times' says 'with a ponderous solemnity.' The Princess Royal was quite composed.

February 1st.—Persigny is much alarmed at the state of public feeling with respect to the refugees, and says that if England does not make some concession we must have war. The Emperor will do all he can to keep peace, but fears he will be unable to do so should we remain obstinate. This will oblige us to make some alteration in our laws respecting refugees,¹ for at this moment, when our resources are taxed to the utmost to reconquer India, we are not in a position to have war with anyone.

February 9th.—Lord Palmerston introduced his bill for an amendment of the law respecting refugees yesterday evening. It was very ill received, and the debate adjourned. The only alteration proposed, however, is to make conspiracy to murder felony instead of a misdemeanour, which it has hitherto been; but the Emperor has given such offence by countenancing the insults offered to England by the French colonels, that John Bull has got his back up, and though the Emperor declares that he did not know of these addresses of the colonels in the 'Moniteur,' and regrets them, England is greatly offended, and not disposed to please France. A vote

¹ England is now paying for her long-continued reception and protection of well-known assassins who have fled from justice to our shores to teach our criminals the mysteries of dynamite and other deadly compounds. The first inventor of these, and of the clockwork apparatus for exploding them, was a German, who had prepared the destruction of a ship during its passage to America.

of thanks to the Government and army of India was also proposed yesterday. Palmerston had given notice that a vote of thanks to the army and navy of India would be moved on February 8. He then, without any notice, added Lord Canning, Lord Harris, and Lord Elphinstone. This, of course, gave rise to great discussion, and many things were said which must be very painful to Lord Canning. Lord Palmerston was obliged to declare that if the vote passed it would not prevent any future discussion on Lord Canning's conduct. Lord Elphinstone's name was loudly cheered by all parties, who agreed that he had thoroughly deserved the thanks of Parliament.

February 10th.—The discussion on the Refugee Bill was resumed yesterday. Lord John Russell spoke against it. Disraeli supported the Government, and the House divided in favour of the bill by a majority of 299 against 99.

February 12th.—Lord Grey in the House of Lords presented a petition of the East India Company, protesting against its abolition, and made a very fine speech.

February 13th.—Lord Palmerston introduced his bill for the abolition of the East India Company, bringing no accusation against it, or giving any intelligible reason for this act of spoliation.

February 17th, Heron Court.—Lord and Lady Derby arrived with Lord Ossulston. The former talked very openly upon politics, and evidently will not refuse office if it is offered him.

February 19th.—Hard black frost. We went out wild-fowl shooting. The Bill for the Abolition of Church-rates

passed in the House of Commons by a majority of 53. Mr. Tom Baring's amendment to the India Bill defeated by 145.

February 20th.—Ossulston, who left yesterday, arrived again at four o'clock, bringing the news of the defeat of the Government upon Mr. Milner Gibson's amendment to the Refugee Bill, which was to the following effect: 'That this House hears with much concern that it is alleged that recent attempts upon the life of the Emperor of the French have been devised in England, and expresses its detestation of such guilty enterprises. That this House is ready at all times to assist in remedying any defects in the Criminal Law, which, after due investigation, are proved to exist, yet it cannot but regret that Her Majesty's Government, previously to inviting the House to amend the law of conspiracy, at the present time has not felt it to be their duty to make some reply to the important despatch received from the French Government, dated Paris, Jan. 20.' The majority of our party voted for the amendment, which was carried by a majority of nineteen—234 against 215. Lord Palmerston made a very intemperate speech, and actually shook his fist at the Manchester clique. Disraeli's face was worth anything—a mixture of triumph and sarcasm that he could not repress. Ossulston voted with the Government.

February 21st.—I got a letter this morning saying that Lord Palmerston has resigned, and that Lord Derby would be sent for. I telegraphed to Lord Lonsdale, 'What news? Ought I to come?' and the answer arrived at two o'clock, simply saying, 'Come up directly.' So it is evident Lord Derby is sent for.

I go up to London to-morrow.

February 22nd.—Went to London, and found that Lord Derby had accepted office. He has requested me to take the department of the Foreign Office. Lord Ellenborough has the India Board; Bulwer joins in the Colonial Office; Gladstone and Lord Grey refuse to join, and Lord St. Leonards is succeeded by Sir Frederick Thesiger as Lord Chancellor. The War Office and Admiralty are not yet filled up.

February 24th.—The Cabinet is made up as follows: Premier, Lord Derby; Lord Chancellor, Lord Chelmsford; President of the Council, Lord Salisbury;¹ Privy Seal, Lord Hardwicke;² Foreign Office, Lord Malmesbury; Home Office, Mr. Walpole; Colonies, Sir E. Bulwer-Lytton;³ Admiralty, Sir John Pakington; War Office, General Peel; Board of Trade, Mr. Henley; First Commissioner of Works, Lord John Manners; Board of Control, Lord Ellenborough;⁴ Chancellor of the Exchequer, Mr. Disraeli. In giving me the Foreign Office, Lord Derby has imposed a very great responsibility upon me. At this moment our relations with France are in a state of more than tension, and it will require the utmost temper both in this country and there to clear away the clouds that threaten a storm. I have great confidence, not only in the good sense of the Emperor, but also in what I consider to be the undoubted disposition he entertains to do all he can to keep well with England. In the numberless conversations I have had with him, I have always observed this feeling to be uppermost, and that he is quite aware that his uncle owed

¹ The Marquis of Salisbury died April 1868.

² The Earl of Hardwicke died September 1873.

³ Lord Lytton died in January 1873.

⁴ The Earl of Ellenborough died September 1871.

his great misfortunes principally to his constant enmity to this country. I do not feel so much confidence in his Ministers, Walewski and Persigny, but I hope and believe that he holds them firmly in hand, and that he will not allow their prejudices or passions to act upon his policy.

February 25th.—All the arrangements are completed, and the new Ministers kiss hands to-morrow. Lord Derby is to make his statement on Monday. Mr. Seymour Fitzgerald is Under-Secretary to the Foreign Office, and I have appointed Mr. Bidwell and Mr. Wolff¹ as my private secretaries.

February 26th.—The hard frost continues. Lord Derby's Government has several times been on the point of breaking down. The worst hitch happened yesterday. Lytton was forced to resign the Colonies, finding that he could not be re-elected for Hertfordshire. I persuaded Lord Stanley to take the office to serve his father's Government, so all is right again.

From Lord M. to Lord Cowley.²

London: February 27, 1858.

My dear Cowley,—I have only a moment to say that I am glad to find an old friend and one so eminently useful as yourself still at Paris. I hope you will give me your assistance as willingly as you did in 1852. Persigny declares, *sur la tête de ses enfants*, that the animus is good at the Tuileries.

Yours sincerely,
MALMESBURY.

¹ Now Sir Henry Wolff, M.P. for Portsmouth.

² Earl Cowley died in 1884, after a most distinguished career in diplomacy. I never knew a man of business so naturally gifted for that profession. Straightforward himself, he easily discovered guile in others who sought to deceive him, and this was well known to such. He remained ambassador at Paris till 1867, and was not a little assisted by the remarkable intelligence of his wife, *née* de Ros, and by her knowledge of the world, of society, and of courts.

March 1st.—Lord Derby made his statement this afternoon to an immensely full House, and spoke well. Lady Malmesbury has come up, which is a great comfort to me, as I have been here without servants or carriage, obliged to dine at my club, where I am surrounded by discontented faces, and worried by those who want places. Lord Stanley is Secretary for the Colonies in the place of Sir E. Lytton.

From Lord M. to Lord Cowley.

Foreign Office: March 1, 1858.

My dear Cowley,—There can be no doubt that you will be rendering a public service at this moment in assisting me to calm the wayward spirits on both sides the Channel. That is the first and most important point. Then again no one is, or can be, *saturated* (this is Clarendon's word) like you with the questions emanating from the Treaty of Paris and impending in the approaching Conferences. After all this is settled, and if I am still in office, it will be time to talk over your personal wishes respecting yours. I therefore, with much pleasure, consider you to have complied with every request. I will write again to-night if I have anything to tell you after Lord Derby's statement. Pray mention that we think of sending some respectable gentleman to Naples to watch the trial of the Engineers, and give a fair and complete report of their state. He will merely take a letter to Caraffa, and not stay a day after the business is settled. The French appear to have acted *loyalement* in this business at Naples, and they need not think that we have any *arrière-pensée*. There is now only a Deputy Vice-Consul to report, of whom I personally know nothing.

Yours sincerely,

MALMESBURY.

March 2nd.—Lord Grey said to Lady Tankerville that he would have joined Lord Derby's Government if it had not been for Mr. Disraeli, and that Mr. Gladstone would also have joined him had he been offered the leadership of the Commons. The Duchess of Manchester is made Mistress of the Robes, *vice* the Duchess of Wellington. The Duke of

Wellington has given his adherence to Lord Derby, although he accepted the Garter from Lord Palmerston, and Lord Derby had given away his place at Court to the Duke of Beaufort.

From Lord M. to Lord Cowley.

London: March 2, 1858.

My dear Cowley,—We find it utterly impossible to proceed with Palmerston's Bill. Lord John Russell has thrown himself into the arms of the Radicals, by whom he has been gladly taken, and he and Gladstone have pledged themselves, with 140 men, to interrupt *any* bill, in *any* way, and for *any* time. If we are beaten now, Lord John must be the next man. Clarendon agreed with me that all moderate men must deprecate such an advent accompanied by a Reform Bill, which would make the House of Commons a revolutionary and unmanageable body. . . .

Yours sincerely,

MALMESBURY.

From Lord M. to Lord Cowley.

London: March 2, 1858.

My dear Cowley,—I must now inform you *où nous en sommes* with M. de Persigny upon the Refugee question. I had two interviews yesterday with him, and Lord Derby had another, in which we laid before him (according to previous agreement) the model of such a despatch as might satisfy the House of Commons. It was a suitable protest against the insinuations contained in Count Walewski's despatch of January 28, and would at the same time allow the French Government to find a dignified *échappatoire* from the present position, so painful to all parties. To the general tone, Persigny made no objection, but he pressed earnestly that we should not enter into any argument in defence of our law, but confine ourselves to vindicating the honour and character of the English people. . . .

Prepare, therefore, the way for this course and consummation; it is difficult and almost impossible to do so here satisfactorily. With the best animus, Persigny is so *emporté*, that we cannot reason with him; his vehemence and excitability make interviews anything but agreeable. I wish particularly to avoid any sort of complaint

being made of him to his enemy, Walewski, or even to the Emperor upon *this score*; but there is one point which *you must* press upon the Emperor, and which *he must* in his turn press upon Persigny—namely, that it is utterly fatal to the carrying out of delicate operations, or even of routine business, if he repeats and relates to the Opposition all that passes between him and Her Majesty's Ministers. After my first conversation on the 20th, in which we proposed a course somewhat similar to the present, he went and related the whole to Lord Palmerston, and, that you may not doubt the fact, he himself told me that he had done so, together with Palmerston's observations. You know well enough that, whatever the Government, and whatever the Opposition, it is impossible to carry on political matters unless the Foreign Ambassadors are tongue-tied with the Opposition. It always was looked upon as a point of honour, just as it is with our own, many of whom must be always opposed to the *de facto* Government in opinions. Pray, then, let him be warned by his *master*, but not by his *fellow-servant*, whom he hates with all the bitterness imaginable.

Yours sincerely,
MALMESBURY.

March 4th.—Sent my despatch in answer to Walewski's to-day. Sir E. Lytton is offended with Lord Derby, whom he accuses of having acted with unjustifiable haste in filling up the Secretaryship of the Colonies. It appears there was some misunderstanding between the two—that Lytton only said he was not sure of his re-election, which Lord Derby understood to be a positive statement that he could not re-obtain his seat.

From Lord M. to Lord Cowley.

Foreign Office: March 4, 1858.

My dear Cowley,—I send you a despatch which is intended by us to be the reply to Walewski's unfortunate production, and which you will present at once, *unless you see good reason for the contrary*, which you will announce by telegraph. The Cabinet find that to pass Lord Palmerston's bill is *impossible*. Even were it not so, it would be so opposed by J. Russell, Gladstone, and the Radicals,

that with 140 followers they could keep the question open, and becoming daily a sorer wound, for a month. Do not pledge us to any reform of the law whatever. The law is itself on its trial in trying Truelove and Bernard. Three others, including Pyat, are to be prosecuted for an infamous libel recommending the murder of the Emperor. You will easily understand that the sentence in the despatch alluding to the law having been unused by our Government from reasons of discretion means a want of evidence, or a fear of giving too much notoriety and false importance to the refugee conspirators. But really you ought to remind the Emperor of his view of the case of these scoundrels in 1852, when I came into office. Austria, Russia, &c., had addressed the strongest remonstrance to us against the refugees, and invited France to join them. He treated them with contempt, and no one expressed it more strongly from him than Walewski, then Ambassador in London. I think he may be reminded of this. If we fail in our prosecutions our hands will be strengthened, and the popular feeling may abate; but it is now passion and not reason, and our Parliamentary opponents are making capital of it. If the Emperor, then, possesses any of his former sagacity, he will see that he had better *drop so hot a coal*. 'I have been utterly misunderstood; I meant to demand nothing; but, after showing to England, whom I believe to be a friend and ally, the danger I have been in, and suggesting by what means she might assist in preventing a repetition of such a tragedy, I am met with misconstruction, and even hostile language. Trusting, therefore, to God, &c., France, &c., I shall say no more about it.' If done in a dignified manner, I think it would have a good effect on all here, except those whose profit it is to work up a row, and he might put in language which, whilst it made his people angry with us, would consign the quarrel to the tomb of Pritchard.

Yours sincerely,

MALMESBURY.

March 6th.—M. de Persigny is furious at our party coming into office, as he is devoted to Lord Palmerston, and instead of assisting me to restore the friendly feeling lately subsisting between England and France, has done all he can to prevent my attaining that object; not only by relating to

Lord Palmerston all that passes between us, but by writing letters to the Emperor to increase his irritation. My impression is that the Emperor is pretending to be more angry than he really is to please the French; but that, if we are firm, he will give way, and intends to do so. I believe, however, that the late attempt on his life has greatly shaken his nerves, that he is spoilt by a life of ease and pleasure, and does not stand being shot at as well as he used to do. Lord Brougham says that Bernard, the assassin, would be bailed, as there were people ready to put down money to any amount, and if he were, he would leave the country. This would greatly complicate our difficulties with France.¹ There was a great party last night at Lord Palmerston's, and the language of the Opposition was very bitter. They look upon office as their birthright, and upon those who deprive them of it as brigands who have robbed them of their property.

March 9th.—Sir Watkin Wynn's place in Wales has been burned down. The company that was in the house had only time to escape in their night-clothes. They rushed out by the back door, the ground being covered with snow, and a tremendous gale blowing, and the poor women stood long in it without any other covering. The fright and excitement probably saved their lives. After the confusion had somewhat subsided, some coats were found, and they were taken to a house in the neighbourhood. Lady Wynn's jewels and plate were saved, and also the title-deeds of the estate; but Lady Vane lost everything, clothes and jewels, to the value of 5,000*l.* A few pictures were saved, and fortunately the most valuable ones by the old masters had been

¹ Dr. Bernard was concerned in the attempt on the Emperor's life.

sent to the Manchester Exhibition. The damage is estimated at 100,000*l.*

March 12th.--Walewski's answer to my despatch arrived this afternoon. Persigny, who is very unwell, got out of bed on purpose to bring it to me. He thinks all the annoyance this business has occasioned him is the cause of his illness. The tone of Walewski's despatch is very friendly, and must be considered as giving full satisfaction to England. It is even better than I expected from Lord Cowley's letters. Persigny, when he presented it, announced that he had resigned his post of Ambassador. As soon as he left I went to Lord Derby at the Treasury, and he was much pleased, the more so as he feared it would not have arrived in time to enable Disraeli to announce its receipt to-day to the House of Commons, which meets for the first time since the adjournment. He had been with Lord Derby a short time before I arrived, and was much annoyed at the delay in the arrival of the despatch, so that when Lord Derby sent a message to him asking him to come to him, as Lord Malmesbury was there, he rushed up in such a desperate hurry that he nearly knocked over the messenger, and entered the room in a great state of excitement. When the despatch was produced, his delight was indescribable and amazingly demonstrative, considering the usually phlegmatic manner in which he receives news of all kinds.

March 13th.—The House of Commons showed a hostile feeling yesterday. Not a word of satisfaction was expressed by the Opposition at the settlement of the quarrel with France, whilst a violent attack was made upon the Government for not taking immediate steps for procuring the re-

lease of the English engineers who were imprisoned at Naples, having been captured in the 'Cagliari.' This was a Sardinian ship, freighted and manned by the Carbonari, and intended to land a party in Calabria to stir up that part of Italy. No doubt this object was known to the Sardinian Government, and was to provoke a war, either through the seizure of the ship or from the attack thus intended. The two English engineers, Watt and Park, were made prisoners in her, and confined at Naples. A bitter contention has been going on for some time between that Government and ours as to their release, and also as to the legality of the seizure of the 'Cagliari,' the Government of Naples positively refusing to give way on either subject. The Cabinet to-day lasted four hours. I shall lay the correspondence with France on the table of the House of Lords next Monday. Walewski's explanation is more satisfactory than we could expect, considering that we did not give the slightest hope of any concession; but, of course, it is far from cordial, and if unfortunately any more attempts are made on the Emperor's life by refugees from England, war will inevitably ensue.

March 14th.—Lady Tankerville dined at Lady Palmerston's, where she met the Persignys—Madame in dreadfully low spirits at having to return to Paris. Count Keilmansegge, the Hanoverian Minister, told her it was perfectly ridiculous in Persigny to make such scenes because Lord Palmerston was turned out and Lord Derby come in; that a foreign ambassador ought to have no politics except those of his own country, and it ought to make no difference to him which party was in office, it being his duty to be friends with all. I hope Persigny is really going over, as I am sure it

would be both difficult and disagreeable for me to have anything to do with him. He is perfectly untrustworthy, repeats everything to Lord Palmerston, and even appears to act according to his instructions. The first time I met him at the Foreign Office he literally raved, laying his hand on the hilt of his sword (he was in Court dress), and shouting, 'C'est la guerre! c'est la guerre!' during which scene I sat perfectly silent and unmoved, till he was blown, which is the best way of meeting such explosions from foreigners.

From Lord M. to Lord Cowley.

Foreign Office: March 14, 1858.

My dear Cowley,—Your letter of the 13th is very important, and must give rise to the most serious apprehensions, because it foresees the possibility—nay, the likelihood—of our being, by a mere change of a Minister here, the victims of one man's views, and that man not the Emperor. Now I should like to have from *you* (for no one else can tell me) what are Walewski's views? What is his *but*? With regard to Persigny, *we* are old personal friends, and I congratulated myself on finding him Ambassador at this time, but he has behaved in so extraordinary a manner, not only by repeating the confidential conversations which Lord Derby and I had with him to Palmerston, but by going about in the *salons* and abusing his successors with the language and manner of an electioneering agent—in short, with such a total want of dignity and common discretion, that the whole Corps Diplomatique are in amazement. I shall consider such to be bygones if his importance here is what you describe; but it is absolutely indispensable for the furtherance of friendly communications between him and me that he should play his *rôle* in the humdrum way—namely, keeping his ears and eyes open, and his mouth shut, and, above all, not meddling as a partisan in domestic politics. If it ever were known to the public that a foreigner did this, the Press and their readers would be utterly unmanageable on the subject. Pray, then, give me your opinion of Walewski's political views, and why he wants to quarrel with a country the hostility of which was the cause of the first Emperor's fall? His character is not grand enough to think of

revenge! We shall lay the 'Cagliari' papers before Parliament, and probably refer the question again to our Crown lawyers. It was a great indiscretion—if not worse—of Azeglio to publish Phillimore's opinion. Bernstorff is trying to obtain the freedom of the engineers, and if you have a chance, pray observe to the Neapolitan Envoy at Paris that their liberty must be the first and indispensable step to a reconciliation with his Government.

Yours sincerely,

MALMESBURY.

March 15th.—The House of Commons showed a sulky feeling yesterday. Not one word of satisfaction was expressed by the Opposition at the settlement of the quarrel with France, whilst a violent attack was made upon the Government for not taking immediate steps to procure the release of the English engineers taken in the 'Cagliari' at Naples. I offered the Embassy at Vienna to Lord Stanhope,¹ who refused, saying that he was too old.

March 16th.—The remarks of all the papers on the correspondence with the French Government are favourable, except those of the 'Post,' which obeys the orders of the Emperor to write me down. The 'Times' is most complimentary. Disraeli, encouraged by a good attendance of our party, spoke extremely well on the 'Cagliari' question.

March 19th.—The Neapolitan Government have released the engineer Watt, on the representation of Mr. Lyons, who reached Naples on the 11th. Park is still in confinement at Palermo, where Mr. Lyons is going to see him. Our Government has hitherto been fortunate. In the short space of three weeks we have arranged the misunderstanding with France, with the exception of the feeling of irritation, which

¹ The late Lord Stanhope, the historian.

time only can appease, and which is inevitable, as we have refused all concessions on the Refugee question and the claims of the French Government for their extradition. We have obtained the release of the engineer Watt, and a promise of the immediate trial of Park.

March 20th.—Dined at Lady Molesworth's last night, where we met the Palmerstons and Madame de Persigny, who was crying at her husband's having given up the Embassy. She still seemed to hope they might stay. At that moment Persigny arrived, walked straight up to her, without noticing anybody else, and whispered in her ear. She got up, and went into another room, he following; and they walked about the rooms, out of one into another, in a state of great agitation. Persigny ending by rushing out of the house, to the amazement of the company, to none of whom had he said a word! I had an audience of the Queen this afternoon at six. Her Majesty kept me for an hour, and made me sit down—an honour seldom granted. I dined with the Montroses.

March 22nd.—I presented Baron Brunnow as Minister Plenipotentiary of Russia. The Queen received him well. She gave me an audience first, so Brunnow was obliged to wait, which must have annoyed him, as he said to me yesterday: 'Ne me faites pas attendre au Palais. Lord Palmerston me faisait attendre une ou deux heures, et quelquefois ne venait pas du tout.' This unpunctuality of Lord Palmerston's was the grievance and terror of the whole Corps Diplomatique, and Van de Weyer assured me that during his mission he had read through the eight volumes of 'Clarissa Harlowe' in the ante-room, waiting for audiences of Lord

Palmerston. A Levée and Cabinet afterwards. Dined at the Palace. Lord Brougham is trying to bring about a reconciliation between Lord Palmerston and Lord John Russell, and is very spiteful in his manner towards our party in the House of Lords. I believe the Duke of Bedford opposes it.

From Lord M. to Lord Cowley.

Foreign Office : March 23, 1858.

My dear Cowley, As soon as your telegram arrived I went to the Queen and informed Her Majesty of the intentions of the Emperor in respect of his new Ambassador at her Court. I never saw the Queen more pleased, not only at the choice of so distinguished a person as the Duc de Malakoff, but also at the remarkable delicacy which prompted his Imperial Majesty to select one whose name is so familiar and so popular in this country. The Queen begged me not to lose a moment in replying to you by telegraph how much she felt the compliment thus paid her. I need not tell you that personally I am rejoiced at the choice.

Yours sincerely,

MALMESBURY.

March 24th.— I hear the Emperor was unwilling to accept Persigny's resignation, and kept it some days in his pocket without telling Walewski, who, hearing of it, went to the Emperor and insisted on his accepting it, under a threat of resigning himself. The Emperor, who is supposed to be still influenced by Madame Walewska, gave in, and Walewski at once sent a courier to Persigny announcing the fact. The bag contained only one despatch, and that was in these words: 'Votre démission est acceptée.' Poor Persigny was furious at this insult, and I have no doubt on his return to Paris he will succeed in regaining the Emperor's ear, for Walewski in his heart is no friend to the English alliance, and is all for Russia. It is now settled and announced that Marshal Polissier is to succeed Persigny. Baron Berpon

is much annoyed, as he expected and wished his friend the Marquis de Moustier to get the place. De Moustier is very Russian in his policy.

March 25th.—The Jew Bill has passed the House of Commons by a majority of 153. Mr. Roebuck's motion for the abolition of the Irish Lord-Lieutenancy was rejected by a majority of 127. I have nominated Mr. Elliot¹ as Minister to Copenhagen, Lord Augustus Loftus to Vienna, and Sir John Crampton to St. Petersburg. They are all promotions in the line and by seniority. A subscription is being raised to give Madame de Persigny a bracelet from the ladies.

From Lord M. to Lord Cowley.

Foreign Office : March 25, 1858.

My dear Cowley,—Society was at first startled by a Marshal's arrival, and the diplomatists, particularly, looked glum, but I think more at what they knew was a compliment and earnest of the Emperor's goodwill than because they thought it hostile. Almost all hate our close alliance with France, and could not conceal their joy during the late squabble between us. Brunnow is utterly disgusted. The Queen and Prince have again expressed their satisfaction at the Marshal's appointment. I have submitted to the law officers your question as to Bernard's surrender. He will be tried almost immediately on the felonious indictment; but we fear that at that we may fail, for in neither country could a man be prosecuted for being an accessory to a murder committed abroad by one *foreigner* upon *another*. If Orsini had been English, or any Englishman had been concerned in the actual murder, there would have been no difficulty in bringing Bernard under the English statute. If that fails, the other indictment will stand. Allsopp does not come under our Extradition Treaty with the United States, but we hear he has bolted, and will most likely be brought over by some kidnappers from the Havanas or Panama for the 200*l*. I think it quite as well that Pélissier should not come till the 12th.

Yours sincerely,

MALMESBURY.

¹ Son of Lord Minto.

From the same to the same.

Foreign Office : March 27, 1858.

My dear Cowley,—I think it as well to inform you that I have taken the opinion of the law officers on the question whether the French Government can demand the extradition of Simon Bernard, and whether Her Majesty's Government would be empowered to surrender him if such demand were made, and I have been informed by them in reply that Simon Bernard, not having been accused of the crime of murder committed 'within the jurisdiction of the requiring party' (the Emperor of the French), the foreign Government cannot, under the Convention of 1843, demand his extradition, and that Her Majesty's Government would not be empowered or authorised to surrender Simon Bernard if such demand were made. You will inform Count Walewski of this, and that Bernard will be tried by a Special Commission next month.

Yours sincerely,

MALMESBURY.

March 30th.—I dined with the Persignys. Lady Shaftesbury called to show us three bracelets, on which she wished to have our opinion. We selected two, and proposed giving Madame de Persigny the choice, to which she assented.

April 5th.—A hurricane from the north-east. M. d'Azeglio arrived, and I appointed to meet him at the Foreign Office. I think he is disposed to give us trouble about the 'Cagliari' question. I believe it to be quite true that Lord John has refused to join Palmerston, who tried to persuade him to coalesce with him to turn us out; but Lord John remembers the way he was treated by Palmerston, and will not hear of a coalition with him or his party.

April 6th.—Went to Windsor.

April 7th.—Lady Palmerston has done everything to

persuade Lord John Russell to coalesce with her husband and turn us out, but Lord John will not hear of a coalition. Lucknow was stormed on March 9, and completely in our possession on the 15th.

From Lord M. to Lord Cowley.

Foreign Office: April 10, 1858.

My dear Cowley,—As I shall see you so soon, it is hardly worth while troubling you with a letter, but I wish you to ascertain before you come over whether the French are prepared soon to renew with us our diplomatic relations with Naples. I cannot do so till the ‘Cagliari’ case is settled, and I can’t settle it till I have our Crown lawyer’s opinion, which I shall receive on Monday. I have little doubt as to what it will be in respect of the long detention of Watt and Park—namely, against the Neapolitan Government; and if so, we shall have to ask for compensation. I hear that the Neapolitan Government are very anxious to renew their relations, and this would make my demand go down more easily. What would the French ask as to their conditions? I am in a singular position on this question. I am made Minister on purpose to resist interference on the part of France with our laws, and I am also expected to keep up a quarrel with Naples in support of interference with their institutions. What a set we are!

Yours sincerely,

MALMESBURY.

From the same to the same.

Foreign Office: April 13, 1858.

My dear Cowley,—I shall be very glad to see you, as I want to consult you on a great many subjects. The law officers have *unanimously* declared the detention of Watt and Park illegal, and that they have a right to redress for this, and compensation for loss of reason and health, which in men of that class amounts to starvation. The Government will therefore demand it. If we had had a Minister at Naples, these men would have been out in a week. Pray tell all this to Walewski frankly, and that I am ready to march with him at the proper time. If you can get any good advice from any quarter given to the King on the subject of acceding to our

demand, pray do so. How would you settle the 'Cagliari' affair if (as it will be) there are four great lawyers in favour of the seizure and three against it? Is there any precedent for such a doubtful but important case being submitted to a committee of governments, or to a mediator, if he can be so called? How is maritime law to be settled for all of us? I wish we had half our China fleet here at home. I fear nothing will be done.

Yours sincerely,

MALMESBURY.

April 14th.—I got a letter this morning from Colonel Phipps, saying that the Queen wished us to put off our proposed dinner to the Duc de Malakoff, as he is only to arrive to-morrow, and it is etiquette that he should dine first at the Palace. I therefore wrote to all our guests to appoint another day. Two hours after another letter arrived from Her Majesty saying that we could appoint any other day we liked, and that if we acquainted the Queen with the date fixed upon she would not give a dinner on that day, so as not to interfere with us. We therefore fixed the 24th, and of course asked the same set as I had invited for the 17th. What could be more gracious and good-natured than this on the part of Her Majesty?

From Lord M. to Lord Cowley.

Foreign Office: April 15, 1858.

My dear Cowley,—. . . This acquittal of Bernard is a very painful affair. There was cheering and every sort of rascally demonstration disgraceful to our country. Pélissier was very well received; and the Queen and he mutually pleased with each other. He dines at the Palace to-night, where I am to meet him. The Queen is much disappointed at your not being over here, as she thought you might be, to join the party.

Yours sincerely,

MALMESBURY.

From the same to the same.

Foreign Office: April 15, 1858.

My dear Cowley,—I think you may as well announce to Walewski, *officieusement*, that our lawyers, being *unanimous* on the question of detaining our engineers—that they were so detained *unlawfully* and are entitled to *compensation*—I have demanded the same from Caraffa in a civil letter; this is an *English* case. The other, the capture of the ship, interests all maritime Powers, and, therefore, Great Britain the first. But here, out of seven English lawyers consulted, three say the capture was legal, four illegal. We cannot, therefore, in this position take a strong line, although Sardinia is trying, with a somewhat unfriendly zeal, to put the pressure of popular feeling upon us. It would be very desirable to induce the King to play the part of a *Grand Roi*, to give our men a competent sum, and to liberate the Sardinian ship and crew. We can't ask him to own himself in the wrong when the majority of our lawyers are for him; but this plan would save his *amour-propre*, and put an end to a question which, in the temper of Sardinia *de se faire mousser*, might bring on an Italian conflagration—which God forbid! Would the French give good advice to their two Italian Courts?

Yours sincerely,

MALMESBURY.

April 16th.—The Duc de Malakoff called upon me, but did not touch upon business. He talked of the Crimea the whole time. I presented him to the Queen at three o'clock. He had never seen Prince Albert, and, as the Queen did not present him, he evidently took him for some lord-in-waiting, for he turned his back upon him whilst talking to the Queen. Suddenly it seemed to occur to him who the Prince was, for he turned towards him and exclaimed, 'Comment! c'est vous!' and made a low bow. The Queen and Prince were much amused. I have sent a despatch to Naples asking for compensation for the imprisonment of the engineers. Disraeli announced it this afternoon in the House of Commons, and it was received with cheers from all parts of the House.

April 24th.—The Duke of Cambridge, the Duc de Malakoff, the Manchesters, the Northumberlands, the Staffords, the Derbys, the Rokebys, Sir R. and Lady Airey, Sir James Simpson, and Jem MacDonald dined with us to-day.

April 28th.—The ex-Ministers actually voted the night before last against a Minute they had themselves prepared just before they were turned out on the subject of competitive examinations; and last night they supported Mr. Locke King's bill on the county franchise, though they voted against it last year, and were saved by us from defeat. Our party, I am sorry to say, are, or pretend to be, offended with Disraeli. They, of course, ought to know that we are in a minority and can neither help it nor disguise the fact.

April 29th.—I spoke on the 'Cagliari' question, and stated my opinion that it had arisen from a determination of the Sardinian Government and their supporters in this country to provoke an Italian war; but our Government were thwarting this in every way we possibly could, as, when once a catastrophe of that kind had begun, it would probably become European. I was supported in this view by Lord Grey, and I was complimented by Lord Granville, Lord Clarendon, and Lord John Russell as I left the House. I don't think the Opposition will give us any further trouble on this subject at present. Mr. Kinglake, who was to bring forward a motion on the 'Cagliari' question, expressed himself perfectly satisfied.

May 7th.—We dined at the Palace—a party of 85—in honour of the Queen of Portugal. Duchess of Kent and the Royal Family, Prince Hohenzollern and his son, father and

brother of the Queen, Terceiras, Manchesters, Exeters, Abercorns, Beauforts, Derbys, Hardwickes, Chelmsfords, Clarendons, Lady Palmerston, and Lady John Russell; the dinner magnificent; all served on gold plate, and did not last long, but the standing afterwards was dreadful. The Queen of Portugal is certainly pretty, with an innocent expression, tall, and graceful in her manner. No one could sit down till eleven o'clock, when the Queen and her guests retired to one of the drawing-rooms, where the round table was placed. The rest of the ladies sat on sofas round the room.

May 8th.—Lord Ellenborough has got us into a scrape by producing his answer to Lord Canning's proclamation. He gave only extracts to the House of Lords, but by some blunder the despatch in full was laid on the table of the House of Commons, and must be productive of mischief both in India and at home; and what makes it worse is that it was given by Mr. Baillie, the Under-Secretary of the Board of Control, to Mr. Bright. Nothing can be worse, and it may lead to the resignation of the Government, or, at all events, to a dissolution.

May 10th.—I think the Government must go out, unless Lord Ellenborough resigns. The Whigs and Radicals have united, and a vote of censure is to be brought forward in both Houses.

From Lord M. to Lord Canning.

London: May 10, 1858.

My dear Canning,—I am sure you will believe that, as perhaps your oldest friend, I am much annoyed at the events of the last few days. I must, by the laws of *solidarité*, take my share of blame in acts which, though marked with inexcusable indiscretion, had no

motive of personal hostility to yourself. I never saw the Proclamation nor Lord Ellenborough's despatch until I read both in the 'Times' of the 8th inst., for neither came before the Cabinet. I consider that I am justified, although a Minister of the Government that has committed towards you and the country the blunder of publishing Lord E.'s secret despatch, in advising you strongly, as a private friend, not to follow the bent which your mind may probably take *at first*, if it be that of resigning your post. Neither Lord Derby nor any of our party wish it, and the whole country is ready to give you all the credit you merit for having so well encountered the extraordinary difficulties of your position. To resign on a point of party and political honour at the moment when you have all but consummated your work, would be sacrificing your future fame to a *temporary* provocation, which ought not to weigh an ounce in the balance. The Opposition are to bring on the subject this week in the most hostile form, and may very likely turn us out; but if we remain in office, I repeat that Lord Derby and the Cabinet are friendly towards you. I told the Queen last night that I should write to you in this sense, and she seemed very anxious that I should do so. You will, of course, consider this advice as strictly confidential.

Ever yours sincerely,

MALMESBURY.

May 11th.—I have appointed Sir Henry Bulwer Ambassador to Constantinople. It has always been the object of his ambition. Lord Ellenborough has resigned, and has written a very handsome letter to Lord Derby, promising to give him every support in his power out of office. I never heard a more noble and affecting speech than Lord Ellenborough's, announcing his resignation in the House. It took everybody by surprise, and the consternation on the front Opposition bench was great, as it defeated their intentions, and made us safe.

May 12th.—It is expected that the Opposition will move the vote of censure on Friday, as before arranged, but perhaps the exact terms of it will be changed in consequence of Lord Ellenborough's resignation.

May 13th.—The motion of censure is to be brought forward in both Houses on Friday, and I think it will be carried in the Commons.

May 14th.—Went to the House of Lords, where there were only two seats left in the gallery when I arrived, all filled with ladies. The steps of the Throne, the Peers' and Strangers' galleries crammed, and all so attentive to the debate that every word was heard. Lord Ellenborough's speech was very fine. The division took place about twelve, and the Government had a majority of nine. For the resolution—93 present and 65 proxies, total 158; against—118 present and 49 proxies, total 167.

From Lord M. to Lord Cowley.

Foreign Office: May 11, 1858.

My dear Cowley,—Since writing this morning, we have received news from Churchill at Ragusa and from Vienna, to the effect that the Montenegrins, on the night of the 12th, treacherously attacked the Turks during their voluntary and settled evacuation of Grahova, and cut them up, killing the Pasha and Delarue, the negotiator. These are the brigands the French are supporting. It will add to our complications, inasmuch as the Porte will naturally be more unwilling to allow things to be settled quietly, and to sit down quietly under such a defeat. On the other hand, you should induce the French to understand that it can do them no credit to be *partisans* of such fellows, although they are justified in joining with us and the three other Powers to put a stop to a war which may spread throughout Turkey. If her other provinces should rise against her, Her Majesty's Government could not interfere at all, and if it is a case of Christian sympathy, such a civil war would fall on our co-religionists most awfully. The first thing Walewski has to do is to stop his cursed hero Danilo, who is now evidently the aggressor.

Yours sincerely,
MALMESBURY.

May 16th.—A reconciliation has at last been effected between Lord Palmerston and Lord John Russell. Mr. Ellice arranged a meeting at his house, where they shook hands. This was followed by Lord John Russell's speech on Friday night on Mr. Cardwell's motion of censure on the Government. Even without this we should be beaten in the Commons, but of course now the majority will be larger. The longer the debate is protracted the better it will be for us, and the news from India, if unfavourable, would influence the division. Lord Derby has seen the Queen, and though he is not at liberty to make use of her name, still he may announce a dissolution of Parliament on his own responsibility. After I got home I received a despatch from Lyons, announcing that the Sardinian Government would accept my proposals. D'Azeglio was to have called, but never came, and I suppose he must have got the same news, and did not think it necessary to do so. Besides this, he is certainly annoyed at my having settled matters with the Sardinian Government, and defeated their plan for a war, and didn't like to be the bearer of the good news.

May 17th.—Lady Tankerville says that at Lady Palmerston's party last Saturday she was seated next to Lady William Russell, who, talking of the reconciliation between Lord John and Lord Palmerston, said, 'They have shaken hands and embraced, and hate each other more than ever.' Lord Derby has offered a seat in the Cabinet to Sir James Graham, who has refused, saying he is too old and broken in health to accept, and that his sympathies were always with Lord John.

May 18th.—The debate last night in the Commons

was much in our favour. Whiteside's speech was very powerful.

Lord Harry Vane proposed to suspend legislation on the Indian Government Bill until next session; a motion which was negatived by a majority of 390. This was the more satisfactory as it was considered in the light of a vote of want of confidence. Lord Derby had a meeting at the Treasury yesterday, which was very enthusiastic.

May 19th.—The Opposition had another uncomfortable night yesterday in the Commons. Mr. Vernon Smith, ex-Minister for India, was dreadfully badgered. Disraeli said that the letters received by Lord Ellenborough from Lord Canning allude to occurrences which appear to have been explained in former letters, which have never been seen by this Government. Lord Palmerston would not allow Mr. Smith to answer, but got up himself and said that if there were other letters they must have been lost, as he had never seen them. Lord Canning's despatches have been received, and are to be laid on the table of the House of Commons tomorrow, before the division takes place. The whole world has gone to the Derby. It is now believed that the Proclamation was sent to Lord Canning from England by the last Government, but I can't credit it. Lady Malmesbury informed me there was a report that Mr. Cardwell would withdraw his motion of censure; but I hope that Disraeli will insist upon dividing, and Lord Derby is also of that opinion, seeming sure that Disraeli will not give way. I had great misgivings, and too truly, for at seven P.M. Mr. Bidwell arrived in great glee, and told us that the resolutions were withdrawn, without any objection from Disraeli, and that we should have had a majority of thirty if he divided. I regret it, as a motion

of censure is like an attack on a man's honour, that ought to be met and defeated, not evaded. Disraeli defends the course he has taken, of allowing the motion to be withdrawn, by saying the feeling of the House was decidedly in favour of it, and that none but the immediate partisans of Lord Palmerston wished to go on with it; the debate having from the first day taken a much larger view of the question than the motion indicated, and turned entirely upon the policy of the Proclamation and of the Government's disapprobation of the policy it enunciated. In this temper of the House the publication of Sir James Outram's remonstrances, even though coupled with Lord Canning's defence, had a great effect, and they felt they could not do otherwise than approve of our policy. Our people also wished to avoid a dissolution.

May 27th, Heron Court.—We came down here for the holidays; Lady Jersey, Lady Clementina Villiers, the Baillie-Cochranes are with us, and also Lord and Lady Raglan. Ossulston and Mr. Bidwell arrived. The last brought a telegram announcing the arrival of the 'Monarch' at St. Helen's, with my brother and his family on board, returning from Chili.

May 29th.—Beautiful weather. I drove the party to Avon Cottage, a very pretty fishing lodge on the river, five miles from Heron Court.

June 5th.—Lord Bath, who took the Garter to the Queen of Portugal, has received a Portuguese Order of the first class in diamonds, and has got permission to wear it.

June 8th.—Mr. Gladstone's amendment to the India Bill

for postponing legislation to next session was negatived by a majority of 149.

June 9th.—Bill for the Abolition of Church Rates passed the Commons, and Mr. Berkeley's motion for ballot was rejected by 97.

June 11th.—I got a telegram this morning from Mr. Lyons, announcing that the King of Naples grants the compensation of 3,000*l.* asked for the English engineers, which is to be paid immediately to the Foreign Office, and that he gives up the 'Cagliari' and crew to the English Government. I kept this a secret from everybody, as I wished to have the satisfaction of announcing it myself in the House of Lords this evening.

June 12th.—Disraeli's announcement of the termination of our dispute with Naples by the grant of 3,000*l.* to the engineers and giving up the 'Cagliari' to England was received with enthusiastic cheers. The ex-Ministers and their adherents were completely taken by surprise, and would not even pretend to be pleased that a quarrel which at one moment threatened a general war should have terminated in a manner so satisfactory. This news had evidently a great effect upon the House, for the Government passed a resolution on the India Bill, relating to the number of the Council, by a large majority.

Lord Clarendon to Lord M.

Grosvenor Crescent: June 13, 1858.

My dear Malmesbury,—I was glad to find that you took the same view I do of the neutral Senate which the French want to impose on the Principalities, and which is nothing else than a plan

for establishing and perpetuating anarchy by means of an oligarchical Republic. The plan is of Imperial, and not Walewskian, origin, which is the reason why I suggest to you that it might be easier to render the proposed arrangement harmless than to have it altogether withdrawn. My notion is that the Central Senate ought not to be a deliberating and law-passing assembly, but should be simply a Committee consisting of a small body of equal number of members, appointed, not by the provincial assemblies, but by the Hospodars; and that this Committee should meet solely for the purpose of framing and suggesting measures to be submitted for the consideration of the two Governments, who, if they approved of them, might propose those measures to their respective provincial assemblies. Modified in this way, the French project would be comparatively harmless. If Walewski tries to wriggle out of the agreement come to at Osborne last year, pray do not hesitate to call me as a witness.

CLARENDON.

June 21st.—The heat of this last month has been quite exceptional, the thermometer constantly rising to 84°. Went to the Palace to present to the Queen my brother, who kissed hands on his appointment as Minister at Berne.

June 23rd.—The pestilential smell from the Thames is become intolerable, and there has been a question of changing the locality of Parliament. Nothing can be done during this heat. Great dinner at the Mansion House. The person most cheered was Sir Archibald Wilson, who took Delhi. The Lord Mayor, by mistake, mentioned him as Sir *Alexander* Wilson, the *defender* of Delhi. There was a general laugh, which greatly surprised him. Pélissier made a very good speech, which was loudly cheered, to his evident delight. I hear he prides himself upon his public speaking.

June 26th.—Our Government had large majorities last night on the India Bill in the Commons. Lord Palmerston

moved an amendment fixing the number of the Council at not more than twelve, which was rejected by a majority of 62. He then moved that all the members of the Council should be appointed by the Queen. This was opposed by Disraeli, and negatived by 93.

June 27th.—I dined at the Palace. The Queen expressed a wish that I should attend her to Germany, but was quite aware of the difficulty of my absenting myself from London whilst the Paris Conferences were going on. Her Majesty will probably take me to Cherbourg, where she has decided to go, and also Sir John Pakington.

We have ordered large quantities of lime to be thrown into the Thames, for no works can be begun until the hot weather is over. The stench is perfectly intolerable; although Madame Ristori, coming back one night from a dinner at Greenwich given by Lord Hardwicke, sniffed the air with delight, saying it reminded her of her ‘dear Venice.’

July 1st.—Lord Lucan’s bill for admitting the Jews to Parliament passed the House of Lords by a majority of 46. Almost all our party voted against it, many Peers actually holding office having done so. An amendment to a clause in the India Bill by Mr. Vernon Smith was negatived by 146 to 71. The same fate attended two by Sir James Graham and Mr. Gladstone. The clause disqualifying members of the Council of India from sitting in Parliament was discussed at great length and carried. I expect that the bill will pass the Commons, and be brought to the House of Lords without opposition.

July 2nd.—Dined at the Palace. The King of the Belgians

and Duke and Duchess of Brabant were present. A few people were asked in the evening, which made enough for one large quadrille. The Queen danced every quadrille, and seemed to enjoy herself thoroughly. The Church Rates Bill was thrown out by a majority of 151.

July 11th.—I have settled to accompany the Queen to Coblentz. She wishes me to go, and so does the Government.

July 12th.—The Queen has written to me to say that I must go to Cherbourg with her on board the royal yacht. Pélissier and Sir John Pakington go in one of the ships of the squadron. Sir John is not at all pleased at having Pélissier put under his charge, as he meant to take Lady Pakington and a large party of friends and relations on board the ship, meaning to turn a great national ceremony into a Worcestershire picnic. Pélissier's presence will interfere with this arrangement.

From Lord M. to Lord Cowley.

Foreign Office: July 13, 1858.

My dear Cowley,—The flag of the Principalities is entirely in your hands. I am sorry you have had such a trial of patience and temper. Stratford is going to Stamboul to take leave of the Sultan. His visit is strictly complimentary, and his written orders are not to interfere with Bulwer in any way. He will take the opportunity, if he finds one, to urge on the Sultan the observance of the Hatti, but his mission is strictly confined to one of compliment. He goes in August. Pray inform Fuad of this, and the French Government. There is a *nasty* article in the 'Times' to-day about Cherbourg. I depend upon seeing you there on the 4th, and I hope Walewski.

Yours sincerely,
MALMESBURY.

July 19th.—Lord Lytton & Hamilton had a bad accident riding in the Park, but the latter escaped, leaving the former maimed and falling with her on the ground. She was picked up upon the spot, but it was not seriously hurt. Lord Lytton's fall made a violent splash upon the India Bill. There was no division. The amended text of the resolution is as follows.

July 24th. The Ministers of Education to be placed to-day at the Council. I went down to see Lord Hamilton. Lord Derby brought at the Education to pay to Sir John Pakington and the King, alluding to Sir John Lytton's receipt of the 'new book' which is given to the Minister in the House of Commons who has to do in the Government, proposed 'Sir John Pakington and the Ministry of Education of Old England.' This subject has been referred to all but Pakington him. Sir John Pakington, however, is a Minister of work, and has always been ready to do in the most important department, such as the Colonies and the Admiralty. He is a very young man of his age, both in activity and appearance. A slight figure, he is generally to be seen on horseback, and always with spurs and deeply dressed. I remember once his keeping us all waiting at a Cabinet Council. When at last he appeared, Lord Derby said, 'We have been waiting for you, Sir John.' 'I am sorry, my Lord, but I was at Spitham.' 'Then,' said Lord Derby, 'I'll be bound there never was such a man as there before.'

July 30th.—I returned from Osborne. The Queen much pleased at the Lords' amendment to the India Bill relating to competitive examination having passed the Commons by a large majority, as it trenched on her prerogative.

August 5th.—It blew hard in the night, but subsided towards morning. The Queen not ill. The approach to Cherbourg very fine. Arrived there at seven P.M. At eight the Emperor and Empress came on board the Royal yacht without any suite. Nobody was admitted. Marshal Pélissier, who went in without invitation, was immediately turned out by the Emperor. Next morning, the Queen, Prince Albert, Prince of Wales, Duke of Cambridge, Sir John Pakington, and myself, breakfasted at the Préfecture. After which, the Royal personages drove over the town. I took a walk with Mr. Hammond, the consul. Returned to the Royal yacht, and accompanied the Queen to dinner on board the ‘Bretagne.’ Among the officers at dinner was General MacMahon.¹ Next morning, the Emperor came to take leave of the Queen. When the Emperor left the Queen’s yacht the previous evening, all our ships illuminated in the most brilliant manner with blue lights. The yacht had red, white, and blue, and the electric light was thrown on the Emperor’s barge, following it the whole way to the harbour. The effect was beautiful: the light shining only on the barge, whilst all around remained in darkness. Nothing could be finer than the whole display; and the Emperor was friendly in his manner; but both he and the Empress could not digest some articles in the ‘Times’ which had been offensive, especially against her, and it was in vain that I tried to make them understand what freedom the Press had in England, and how independent it was of all private and most public men.

An absurd occurrence took place when Sir John Pakington, as First Lord of the Admiralty, landed Lord Hardwicke and Admiral Dundas in his barge. As he steered her, he kept time with the men as he would if he had been

¹ Afterwards Duke of Magenta and President of the French Republic.

rowing on the Thames, bending his body backwards and forwards, and as he approached the pier, not having given the order of 'Way enough,' the boat with her whole force struck the mole, and the two Admirals and the whole crew fell sprawling on their backs. The rage of the two former after recovering themselves was vented with uncontrolled expressions on the unfortunate First Lord, amidst the laughter of the spectators who were standing on the pier.

From Lord M. to Count Walewski.

Londres : ce 8 août, 1858.

Mon cher Walewski,—Avant de partir pour l'Allemagne, je ne peux me refuser le plaisir de vous exprimer la vive satisfaction avec laquelle la Reine a vu sa noble et amicale réception à Cherbourg. Tous les nôtres en ont été enchantés, et rien ne peut être meilleur que l'esprit public de ce côté de la Manche. J'ai beaucoup regretté de ne pas vous avoir revu Vendredi matin à bord du yacht. J'ai dit quelques mots à l'Empereur au sujet des Protocoles des Conférences. Je vous avoue que je trouve leur publication très-inutile, si ce n'est pour démontrer et établir à tout jamais les différences d'opinion entre les Puissances, et pour qu'un jour nous puissions avoir le triste privilège de nous faire mutuellement des reproches inutiles. Ceci est surtout important à l'endroit des Principautés. Passons en Chine : les dernières nouvelles promettent bien, et il est possible que les Chinois admettent des Ambassadeurs européens à Pékin. Il me semble pourtant que ce serait mieux de les établir à quelque autre ville du Nord plus près de la côte. Ils seraient dans une souricière à Pékin si les Chinois voulaient nous jouer un tour. Je vous prie de ne pas oublier notre conversation sur les Consuls de l'Orient et de leur faire comprendre qu'ils ne doivent pas se regarder en antagonistes, et surtout qu'ils sont assujettis aux ordres des Ambassadeurs à Constantinople. Finalement, ne prenons jamais de grandes mesures sans nous entendre et nous mettre autant que possible d'accord. Voilà ma politique.

MALMESBURY.

August 10th.—I went down to Basingstoke to meet the Queen and Prince and their suite, and to embark at Graves-

end for Antwerp on our way to Berlin. The suite consisted of Sir Charles Phipps, Lady Macdonald, and Miss Cavendish. I brought with me my two secretaries, Bidwell and Dashwood. The weather was tremendously hot.

I was relegated with Lord Bloomfield, our Ambassador at Berlin; the two ladies and Phipps in the second carriage, the Prince and Queen travelling alone. After going through Düsseldorf, Hanover, and Brunswick, we of the suite arrived at Potsdam on August 14, too late for the supper which had been prepared.

The Queen came the next morning, which obliged me to attend a great luncheon at the Palace. My two secretaries have been invited to everything given here (Potsdam). I have dined every day at Babelsberg, a beautiful palace a few miles out of Potsdam, with the Queen and the Prussian Court. Babelsberg is four miles from Potsdam. I used to drive there with Lord Bloomfield, our Ambassador, and the Court ladies. Three of these were handsome, especially the Countess Hohenthal, a Maid of Honour, a beautiful girl, and clever.¹ Two others were Countess Lynar and Countess Oriola, a Portuguese, and a very attractive woman.

One day there was a great review of the Prussian Guard. I was very well mounted on a quiet charger, and also on another occasion I rode a perfect mare with the ladies Hohenthal and Oriola; but we were reproved by Count Perponcher, the Master of the Horse, for riding too fast, as he would have kept us at a walk.

Lord Bloomfield, who was very amiable to me and my secretaries, received, at my request, the G.C.B. from Her Majesty. He was a great disciplinarian as to our dress,

¹ Afterwards Lady Paget, and now Ambassadress at Vienna.

and much moved at my not having a blue dress coat with brass buttons to go to church in. He is much and deservedly liked at Berlin.

I had very little political work here, but heard a great deal about the Schleswig treaty, which Palmerston drew up, and which I signed in 1852. It is evident that on the first opportunity Prussia will seize and annex it either by force or by some transaction, which will be a high-handed and unjustifiable act, inasmuch as the Schleswigers hate the Prussians, and they do not speak the same tongue. One day I had the opportunity of a private conversation with the Neapolitan Minister, and I took the occasion to make a strong intercession in favour of Poerio, the famous political prisoner, of whose treatment such horrors were related, and I obtained a promise that he (the Minister) would do all he could to obtain his liberty, on the ground that he gave his Government more trouble in prison than he would out of it, which fact I had pressed upon him. He afterwards redeemed his promise, and Poerio was released, and sailed on condition that he should go to America, and not to Europe; but he and his fellow-prisoners bribed the captain to bring them to England, where I saw him in the House of Lords, a very sleek and healthy-looking man, just like his statue now in the Via Toledo at Naples.

Poerio's treatment had been for some years the subject of angry dispute between the English Liberal Governments and that of Naples; but Palmerston and Gladstone made the mistake of arguing with a despotic Government the right of the case, as if an absolute *régime* had not the same privilege as a Republic, or ourselves, of self-defence against those who would overturn it. The police at Naples was corrupt and tyrannical; but the worst feature of all in their system was the delay of justice, as we found in all cases

where Englishmen were concerned. The accused party was often imprisoned for years before he was tried, and this was the fate of Poerio; but the physical torture, to which he was said to be subjected, I believe to be apocryphal. No man who had suffered such could so far have recovered in three months and be so fat and sleek as he was when Lord Shaftesbury introduced him to me in the House of Lords. I took him, as he stood at the throne, for one of the new Peers, come up rejoicing from a salubrious county. Some years after these events, the Marquis d'Azeglio told me that a subscription had been raised among the principal Whigs to procure Poerio's evasion through Garibaldi, who was to have a ship ready to carry him off, but his release anticipated their plan. Rightly or wrongly, Bomba had such a bad name that all things were looked upon as fair against him; but, *minus* this feeling, it was a strong measure on the part of a neutral country and its leading statesmen. The days of Queen Elizabeth had returned in Italy, which felt justified in using the sword and the intelligence of the great buccaneer Garibaldi against her enemies, as England did those of Drake and Raleigh, whom the Spaniards not unfairly called pirates. The French have coined a new word for such unorthodox politics—namely, 'Opportunism.'

August 28th.—Arrived at Deutz on our way home. The weather throughout our journey has been tropical. Fahrenheit 83° at night for a week. The Queen graciously allowed me to leave here and to go to Achnacarry. Phipps came to me before I left, much annoyed at having given one of the best snuff-boxes to —, which was not intended for him. He went to — to explain this, but found that the box was already converted into cash, and irrecoverable.

September 3rd.—Joined Lady Malmesbury at Achnacarry, after a very bad passage across the Channel, the sea breaking heavily over the boat. So ill, I could not have walked to the hotel without the help of the popular Captain Smithett.

The time passed at Achnacarry as usual, in fishing, shooting, and receiving a great deal of company, among whom were Lord Durham, Mr. and Lady Hermione Graham, George Barrington, the Delameres, the Wiltons, Mr. and Mrs. Rose, Mr. Bruce (Lord Elgin's brother), who was just returned from China with a treaty, Lord and Lady Abercorn, the Duke and beautiful Duchess of Manchester, who was Mistress of the Robes.

From Lord M. to Lord Cowley.

Achnacarry : September 4, 1858.

My dear Cowley,— There never was such a hash as between Bulwer and Stratford about their palaces. Stratford has taken out *six gentlemen* as attachés, but not one do I know by name, and not one has had his appointment signed, so they will have no *status* at all! Lady S. has ordered the house at Therapia to be prepared for her, and Lord S. the one at Pera, so that Bulwer will have to go to the Inn. It is his fault, for in the overflowing joy of his nomination he wrote in May to offer him either palace, *à la disposition de Vd.!*

Yours sincerely,

MALMESBURY.

From the same to the same.

Achnacarry : September 7, 1858.

My dear Cowley,—Pray show Palmerston the Principalities Reform Bill, and tell him I hope ours next year will be better. All the good in it is yours—*mais, que voulez-vous* when a Frenchman who has trampled down the constitution of his own country begins to make one for others? You may also show him my despatches on our Turkish policy and on Montenegro. I have only followed in his wake.

Yours sincerely,

MALMESBURY.

September 16th.—The largest comet I ever saw became visible, with a very broad tail spread perpendicularly over the sky, the weather being very hot. Everyone now believes in war.

September 25th.—Mr. Bruce took his first lesson in deer-stalking, and came back in a very bad humour. He says that the forester wanted him to go *up a waterfall*, which created much laughter. The Persignys arrived after midnight. They had posted from Inverness in dogcarts and various vehicles.

September 26th.—Madame de Persigny has been horribly out of humour all day. She never spoke a word at dinner, and will not answer when spoken to. She is said to be always so whenever there is a woman in the house handsomer than herself, which in this case is the Duchess of Manchester.

September 28th.—Madame de P. came down in a dreadful humour to breakfast, and would speak to no one. Persigny told her to sit by me, when she said, stamping her foot, 'Je ne veux pas,' loud enough for everyone to hear. Poor Persigny looked much annoyed, saying to her, 'Je vous ordonne de parler,' which order was not obeyed. Her temper relapsed again at luncheon, and afterwards she had a severe shock when, Colonel Scarlett having called, she saw his fly drive up, and—Heaven knows why—fancied that Persigny, who had gone to the forest, had met with an accident. She burst into tears. No one could understand what connection there could be between 'Mon petit Victor' and a fly, and how she could imagine, if an accident had happened, that two men in a carriage, with a pair of post-horses, could be

sent down from the highest hill in the forest to announce it. Mr. Bidwell said she evidently thought there was a cabstand on the top of Corry Dhu. When she came down to dinner, she appeared with her eyes very red, and before the fish was taken away rushed out of the room in a flood of tears. Persigny followed, and neither returned until the end of the first course, when they resumed their places, she looking like a sulky child, and he the picture of misery. These scenes are repeated daily.

From Lord M. to Lord Cowley.

Achnacarry: September 28, 1858.

My dear Cowley,—Péligier has written to ask me my opinion as to the danger to Mexico of American annexation. I have answered him that I look upon it as probable, and not at all dangerous to European interests. Trade would be improved, and the Union certainly broken up. The Yankees know this fact so well that they hesitate to touch it. Otway says Mexico is ready to give herself up to be governed by us or France. The latter would not suit us in the rear of our West India Islands and commanding the Gulf; as little would it be to our interest to meddle with such a hornets' nest. We had better leave it to its fate, taking care of our subjects. What is of great importance is that France should join in securing a passage for herself over Nicaragua, and thus act in unison with us on this critical point.

Yours sincerely,

MALMESBURY.

September 30th.—The Persignys started for Glasgow. Such a relief to everybody in the house to hear the carriage drive off.

October 3rd.—Hearing that Sir James Hudson, our Minister at Turin, was at Fort William, we sent a gillie to invite him. He was in bed when the messenger arrived, but in such a bad one that he was too glad to get up again, and arrived at Achnacarry at eleven o'clock.

From Lord M. to Lord Cowley.

Achnacarry: October 3, 1858.

My dear Cowley,—Pray ascertain the views of the French Government on the state of the Danish question. Elliot is much alarmed. The violent German party have taken advantage of my presence at Berlin to circulate false reports of conversations which I had with Platen at Hanover, and the Prince of Prussia and Manteuffel, to the effect that we should not interfere if the question were extended to Schleswig. Now, what I said to one and all of these persons was that Her Majesty's Government considered the Holstein question as purely German, and amenable to the Diet, the King being Duke of Holstein, and that our only feeling was an apprehension that an occupation of Holstein by German troops would break up European peace. As to Schleswig, that if that point was ever unfortunately mooted, we and the other Powers who contracted the treaty must settle it, as the Diet had no business with Schleswig. Her Majesty's Government think that this last proposal of the Danes deserves every consideration, and ought to lead to negotiation. Pray state this to the French Government, and ask them what their policy is under the contingencies referred to. Elliot thinks Prussia is joining Hanover in pushing the Diet to extremities. Paget says, if so, it is in direct contradiction of Manteuffel's language.

Yours sincerely,

MALMESBURY.

October 4th.—Beautiful bright morning. The whole party went up Loch Arkaig for a deer-drive in the Forest of Ger-raran. By the time we got there, about ten miles off, the weather changed, and it blew a hurricane with torrents of rain, so we were obliged to return in the boat with a favourable wind. This, however, increased to such violence that the surface of the loch was torn up by waterspouts and very heavy seas. The wind suddenly changing, we had to keep her head to it. The Highlanders were panic-stricken, and stopped pulling, when Sir James Hudson seized an oar and encouraged the men to renew their efforts. For some time

the *formas* she wished, and us the *substance*, which we must insist upon, it might be done. Q. What was the substance? A. The basis of the proposal made eighteen months ago to Clarendon, which he would have taken, but the implacable Palmerston refused—namely, that the prisoners should be provided for and sent to Buenos Ayres or Monte Video. I said that if these people were delivered in some analogous manner, without exacting any confession or pledge, provided for temporarily, and exiled, we might come to some understanding. Massone jumped at the notion, and I suppose this will again be the basis on which they will start the negotiation of which Paget speaks. Now just look at the incongruous position of England at this moment and of its Government, upon this question. England rose as one man last February because France was supposed, notwithstanding her assurances to the contrary, to interfere with our *internal jurisdiction*, and here she is quarrelling with Naples because Naples won't alter her laws at the beek of our Government!

Yours sincerely,

MALMESBURY.

October 15th.—Went on, and arrived at Glasgow. Our party had killed 30 stags, of which I got but few, as I was obliged to attend to my official business. Sir James Hudson shot several, being a first-rate rifle-shot and sportsman.

From Lord M. to Lord Cowley.

Knowsley: October 22, 1858.

My dear Cowley,—Massone deceived Paget.¹ Bernstorff arrived yesterday, and stated that he was instructed to say that the King of Naples would not reopen the negotiations, which Clarendon unfortunately refused, for the release of the prisoners; that he would have no interference with his affairs; and that all he would do would be to send a Minister to London and Paris, if we would reciprocate. I of course said that, this being the case, I preferred the *status quo*. Bernstorff added that the King was in reality delighted at there being nobody at Naples to bother him, as the French and English Ministers always did.

Yours sincerely,

MALMESBURY.

¹ On the contrary, he kept his word.

October 23rd.—I went to Knowsley, and found there such a heap of Foreign Office boxes that I was obliged to stay at home two days to work instead of shooting. Lord Derby in great force.

October 24th.—The Duke of Hamilton told me that when he was at Paris a few days ago the Empress observed that she thought she had made a mess of the Malakoff marriage, and that when she saw his white head and her black one at the altar she feared it would not turn out well. The Duc de Malakoff called upon me to-day, and did not look happy. Sidney Herbert is very ill, and so is Lady Clementina Villiers, with intermittent fever. She is reduced to great weakness.

October 25th.—We have received an invitation to Windsor, where Lady Malmesbury is to present the Duchesse de Malakoff.

October 26th.—Duc and Duchesse de Malakoff called. She is a Spaniard, pretty, with a very fine figure, and extremely graceful, with pleasing manners. Looks about twenty-six.

From Lord M. to Lord Cowley.

London: October 26, 1858.

My dear Cowley,—I send you the report of Saunders to show what a *canard* Walewski and the Emperor swallowed in believing that Bernard advocated openly the murder of the Empress and her child. It is bad enough without that, but I see there is a party, and its name is Legion (for it is composed of every party and some Governments) striving to drive England and France into a war. This Portuguese business ¹ proves to me that the Emperor has lost all his sense of right and prudence, and is acting on passion. I am not sure even that the transaction was not meant to lower *us* on the sore point of the Slave Trade. If Lisbon is like Lavradio, it will

¹ The capture of the 'Charles et Georges.'

scream loud enough to raise a storm from the Tagus to the Neva. A complete plan for the invasion of England by Admiral de la Gravière, made in 1857, is in my possession. It is satisfactory to know that they only meant to stay a week, and to be nearly sure that not a man would have returned. The Emperor *does not wish for a reconciliation* with Naples, and is glad to annoy Austria by this Italian distress. Stratford has upset everything at Stamboul, but I think that may be set right. Our Consul McLeod has, I hear, come home open-mouthed from Mozambique, glorying in having, by his own suggestion, effected the capture of the 'Charles et Georges,' which but for him, he says, never would have been touched. He then ran away home from the row he had raised.

Yours truly,

MALMESBURY.

October 27th.—Went to Windsor with the Malakoffs, who came to our room soon after we had arrived, and remained till six o'clock, the hour fixed for the Duchesse to be presented. The ladies waited in the gallery whilst I had an audience; after which, I came to fetch the Duke, who had a book to present to the Queen from the Emperor. Then Lady Malmesbury went in to present the Duchesse, and left her with the Queen.

October 28th.—Had a long conversation with the Prince, who came to my room. Prince Arthur¹ performed on the drum for the edification of Pélissier, who exhibited his own talents in that line so well that he must have begun his career as a drummer. He certainly rose from the ranks. His Christian name is, as he says himself, most inappropriate—'Aimable.' He is a short, fat man, of rough manners, but good-hearted withal. He related to me, and I believe also to the Queen, the following anecdote. After Waterloo, a great part of the French army was disbanded, Pélissier among them. 'He went home on foot, somewhere

¹ Afterwards Duke of Connaught.

in the South of France, at a time when the whole country was flooded and crossed by narrow plank bridges. In approaching one of these, he saw he must meet a Prussian soldier, and both got on the bridge, neither giving way, when Pélissier pushed him into the river, and, as the man rose, hit him on the head with his stick, saying, with a descriptive gesture, 'Je l'ai frappé comme ça, et il n'a plus reparu.' As a contrast to this brutal act, he formed such a romantic affection for his fellow-soldier, Lord Raglan, that, after the death of the latter, he used, when Ambassador in London, to go constantly to see Lord Raglan's little grandson, and play with him. He once struck one of his soldiers for some offence, which is not permitted in the French army, upon which the man aimed at him, but his musket missed fire. 'Maintenant,' said Pélissier, perfectly unmoved, 'je vous donne dix jours de salle pour des armes mal-tenues.'

October 29th.—The Malakoffs, who had intended returning to London, put off their departure to go with us. I went out shooting with the Prince at 9.30, and returned at half-past twelve, as I had several presentations to the Queen to make at one. We returned to London after luncheon.

November 3rd.—First Cabinet Council took place to-day. All the Ministers attended. Lord Derby in great spirits; but I think we shall have a stormy session, and probably be turned out about May. Intrigues go on apace.

To Lord Cowley.

London: November 3, 1858.

My dear Cowley,—Lavrado is holding insane language here, saying to me, and afterwards to Hammond during my absence, that we had deserted Portugal. I have telegraphed to Howard to

ask the Portuguese Government if their Minister is instructed to talk in this way. I hope you will urge on Walewski the expediency of dropping the demand for indemnity, because, whether pirate or orthodox, the 'Charles et Georges' did break the municipal law of Mozambique. Pray tell the Empress that we like the Duchesse de Malakoff extremely. Lady Malmesbury and she have made great friends, and really she is to be pitied, looking so lonely in that uncomfortable house, gutted as it is of all ornament.

Yours truly,
MALMESBURY.

November 12th.—Lord De la Warr called. He was at Blair with the Persignys, and says she behaved very strangely, crying and making scenes. She asked to see a deer-drive, and when she was posted with the Duke of Athole, and the deer were coming towards them, she was suddenly seized with a terror of the guns, burst into tears, exclaiming, 'Je serai tuée ! O mes pauvres enfants !' and insisted upon going home. The Duke at first thought she was joking ; but seeing her get pale and cry bitterly, he promised not to fire. Fortunately, the deer went another way, but she did not recover, and remained quite sulky the rest of the day. Such is the grand-daughter of Marshal Ney !—sent here as an Ambassadress. I went to Windsor to present Lord Bloomfield and Sir James Hudson.

November 13th.—Returned from Windsor with the Prince of Wales, who invited me into his carriage, after a long audience with the Queen. He was very agreeable.

November 14th.—Went to Kimbolton. The Malakoffs there. They joined in a paper-chase with great spirit.

November 19th.—Lord Derby has sent Mr. Gladstone to the Ionian Islands as Commissioner, to report upon the state of the islands.

November 20th.—I hear that Lords Palmerston and Clarendon now think they have done a foolish thing by going to Compiègne, and that their doing so is generally disapproved in England.

November 21st.—Lord Clarendon lunched with us, and stayed an hour and a half with me talking about the Emperor. He only returned from Compiègne this morning, and told us that the whole party went out hunting on a very wet day, all being muffled up in waterproofs, except Palmerston, who wore a red coat and nothing over it. The Emperor observed that he would get wet, when he replied, ‘Rien ne perce un habit rouge.’ Lady Mary Craven was immensely admired. The Empress and Madame Walewska were loud in their admiration of her, but towards the end of the week they had very much cooled. Lord Clarendon said they prevented the Duchess of Manchester from being asked. He also told me there is an intrigue going on to get rid of Walewski, the principal conspirators being Prince Napoleon and Persigny.

November 22nd.—I got a dreadful account of Lady Clementina Villiers from Lady Jersey. She is much worse, and I now despair of her recovery. I fear she is sinking fast. I am very unhappy, as she is my greatest friend, and I always spent two or three evenings every week at Lady Jersey’s, and found everybody there whom I know and like.

December 2nd.—Went to Middleton yesterday. Lady Jersey proposed that I should see Lady Clementina, but, having heard that she was painfully changed, I would not do so, and only talked to her through her door. She wished me good-bye. She is constantly fainting, and kept up by champagne.

December 3rd.—Cabinet Councils almost every day on the subject of the Reform Bill, but I have little expectation of the Government producing a measure that will satisfy either themselves or the public. To-day Lord Derby was beaten on one point which he considered most important, Lord John Manners and I being the only Cabinet Ministers who stood by him. Disraeli, Stanley, Pakington, Lords Salisbury and Lytton¹ voted for the most liberal of the three propositions submitted; the Chancellor (Chelmsford), Walpole, Henley, Hardwicke, and General Peel for the most Conservative, so nothing was done.

December 6th.—Lady Clementina died yesterday. She gradually sank, and died so calmly that her mother, who held her hand, was not aware she was dead until she felt it grow cold.

Lord M. to Lord Cowley.

Foreign Office: December 13, 1858.

My dear Cowley,—We have been to see the infernal machine! which is openly shown at the shop, not as an ‘infernal machine,’ but as a twenty-barrelled gun upon wheels—the most harmless and useless thing you ever saw. The best of the story is that, as the showman is *Palmerston’s bootmaker*, he has been one of the first to examine it. It would do for firing into a flock of duck—provided the ducks, the machine, and the shooter were all *d’accord*. What fools the French police here must be!

¹ The late Lords Salisbury and Lytton.

Lord M. to Lord Cowley.

Foreign Office: December 13, 1858.

My dear Cowley,—Apponyi came to me this morning to read a despatch from Buol to Hübner about Italy. It began by finding fault with the French press, and lamenting its effects as between Austria and France, and it stated that the treaties of 1815 were as sacred as those of 1856; that in 1815 the *Italian* question was settled and could not be reopened; that in 1856 the Turkish was settled; that Austria would insist on both being respected, and that no exchange, no cession, and no negotiation would be granted by her for any part of her Italian dominions. This led to a conversation, in which I repeated exactly the same views as those given to you in my private letter on the subject. Apponyi agreed with me, but thought France would never act fairly, but looked to convulsions by which Piedmont would get Lombardy, France Savoy, and Murat Naples.

December 15th.—I received a grateful letter from Augustus Paget, whom I have appointed Minister at Dresden.

December 31st.—I left this morning for Windsor from Heron Court. Mrs. Anson is dead, from taking by mistake an over-dose of laudanum. They kept her walking about for several hours, but in vain. One of the handsomest women of her day.

1859

January 1st.—Yesterday we danced at Windsor, and when the clock struck twelve all the Royalties embraced. I had the honour of dancing a country dance with Her Majesty.

January 2nd.—Returned to Heron Court.

J. W. WALKER, D.D.

1847 THE LIFE OF THE REV. JOHN W. WALKER, D.D.

My dear Sir, I have the honor to acknowledge the receipt of your letter of the 10th inst. and in reply to inform you that the same has been forwarded to the proper authorities for their consideration. I have also the pleasure to inform you that the same has been forwarded to the proper authorities for their consideration. I have also the pleasure to inform you that the same has been forwarded to the proper authorities for their consideration.

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can keep a fleet all the year round in the Mediterranean. When the Emperor pretended to Clarendon that he did not know where Villafranca was, it was clearly a *comédie*. Of course you will see the Emperor himself, and give all the solemnity you can to the advice, leaving all the consequences and calamities of a European war on his head if he begins, or *allows Sardinia to begin*.

January 12th.—The King of Sardinia has made a speech which can only mean war. Things look bad all over Europe, and it will be very difficult to avert a general war if Louis Napoleon wants one. Great panic in Paris, and war very unpopular. The Emperor is getting alarmed at the feeling in France and the extraordinary fall in the funds; also at the unpopularity of the marriage arranged between Prince Napoleon and the King of Sardinia's daughter. Lord Cowley writes that he was much depressed at his ball; but I believe it is his fear of assassination, which haunts him perpetually, and has robbed him of all his former courage and coolness. It is driving him on to war, thinking that by supporting the cause of Italian nationality he will disarm those men who, in his earlier days, were his confederates in Carbonarism, and to whom he is pledged by former promises, and perhaps oaths. Cavour, knowing these facts, works upon them to induce him to take part openly with Sardinia. Austria is behaving with a folly which is perfectly inconceivable considering her position surrounded by enemies on all the frontiers. But what can one expect from Buol? I care for neither Austria nor France, but Lord Derby and I are determined to use every effort to prevent war, which would cost 100,000 lives and desolate the fairest parts of Europe. My whole mind is occupied by that object.

Lord M. to Lord Cowley.

London 1859 : January 15, 1859

My dear Cowley.—We are extremely obliged to you for keeping us so well *au fait* of everything at this critical moment. I hope and believe that Walewski knows he is not the man for a War Minister and this will keep him in his pacific path. I am very glad you liked my great despatch, and I hope you will approve of the one I wrote Hudson, which was as strong as I thought it prudent to write at first. Your offer to submit your views to Palmerston is patriotic one, and, if he receives it as I do, it will be to thank you. The great duty of every honest man must be to prevent the fear which two or three unprincipled men would inflict on mankind their personal profit; though, as to that, I believe a war will sweep them from their high places. Lassite was with me on Tuesday. He is here to borrow 2,000,000*l.* for Cavour, and carries 2,000,000*l.* ditto Austria. Lassite speaks of Cavour as a deep adventurer, who has ruined his country by his expenses. He is ready to go anywhere for a sum to cover his financial burthen and that if he does not have a war he will be turned out Budget. He works the Orsini gang by saying, 'Don't be sure as to kill the only man who can help Italy, but frighten him! Hence the continual terror agitated around the Emperor, about Bernard's publication respecting the great candidate at Palm bootmaker's, and his rhodomontade speech, is a specimen Walewski this. It is an abominable *trame*. We are really for Anti-French League beyond begging the Germans to remain and independent of external politics until obliged to take a

Yours truly,
MAY

January 16th.—I fear war cannot be avoided. Emperor of the French seems determined, though he is strongly against it; but I hope he will be induced especially as he finds he cannot draw England in his part. Lord Cowley says the Emperor avoided him at the last ball. The Queen and Prince are very well. I have written to me. The Emperor

Belgium if she does not go with France. The Prince de Chimay is evidently for the French alliance.

January 18th.—Pélissier called and told me that fears of war were at an end, as France was against it. It is, however, quite clear the Emperor has done all he could to stir it up, notwithstanding his former declaration, 'L'Empire c'est la paix!'

January 19th.—Went to Windsor, and returned to-day with Disraeli.

January 23rd.—Lord Cowley telegraphs that Persigny is to come here directly as Ambassador. This was arranged at Compiègne whilst Lord Palmerston was there, and is a most hostile move on the part of the Emperor, as he knows perfectly well the terms Persigny and I are upon, and the inexcusable behaviour of Madame de Persigny to Lady M. Sending him back again when Parliament is going to meet must be done with a view of intriguing against our Government as he did before.

January 25th.—Lord Cowley writes that he has seen Persigny, who says that the Emperor wishes him to return to England as Ambassador. The next day, Lord Cowley saw Walewski, who told him that Persigny was urging the Emperor to appoint him against his wishes, and he is unable to ascertain which of these accounts is true. The preparations for war continue on all sides. The French Emperor is very hostile to our Administration, and anxious to upset it.

January 26th.—There was a cordial Cabinet to-day on the principal clause of the Reform Bill. Lord Derby much pleased, as he feared dissensions, and even resignations. The

'Morning Post' has received orders from the French Emperor to attack me on every possible occasion. Mr. Borthwick, the editor, saw him at Paris, and got his orders from himself. This paper is also Lord Palmerston's, so the connection between them is clear.

The case of the 'Charles et Georges,' which is a French ship, is that the Portuguese seized her, according to our treaties, for being fitted as a slaver, and took her into the Tagus. The French Government screamed very loudly at this, and, on the other hand, the Portuguese claimed our assistance, as bound by treaties, to resist the French threats. After a great deal of noise on both sides, we arranged the dispute, which, although the Opposition made capital of it, was never more than a storm in a tea-pot.

Lord M. to Lord Cowley.

Foreign Office: January 26, 1859.

My dear Cowley,—I must thank you for the manner in which you have met without any instructions from me the idea on the part of the French Government of sending Persigny here again. I will tell you frankly that when Persigny assured you he only saw Palmerston *once* after he left office, it is entirely untrue. When violently insisting on the necessity and ease of passing the Conspiracy Bill he came out with this: 'J'ai répété à Palmerston plus d'une fois tous vos raisonnements, et il me dit qu'il n'y a pas un mot de vrai dans tout cela.' It was then I told him that I must do all business at Paris through *you*, if he saw our opponents and repeated our conversations to them. Before he left Paris, where he was when Palmerston was turned out, he said to several people that in a week he would put him again in his place by forcing us to pass the same bill. I could add half-a-dozen witnesses to this. For three weeks after he returned I heard of nothing but his violent language against Lord Derby and me in every *salon*, and it was the talk and astonishment of the whole *Corps Diplomatique* to see a French Ambassador holding forth like an electioneering agent. The fact is that, as his master has always been and always will be a conspirator, so he has always been and will always be a partisan of somebody.

These are their idiosyncrasies. Be that as it may, confidence is not an act of volition, and if Persigny came, I should carry on the whole business with *you*. In doing this I should be still more justified by what I know now of the Emperor's sentiments towards our Government. Borthwick, after dinner, told — that when the other day in Paris the Emperor sent for him, and he never saw a man so irritated as he is against Lord Malmesbury. He said: 'You must write him down; he has leagued Germany against me, and is entirely opposed to my policy. "I have proof of it by his own hand, in which he says that Austria has the same right to Lombardy as England has to Ireland and India."' This quotation leaves no doubt as to Borthwick's veracity, for it is the very phrase which I used in my letter to you of December 7, as you will see. Did you give him a copy of it or read it to him? Since the above orders, the 'Morning Post' attacks me every other day. I have therefore no doubt, and I may say I *know*, that Persigny is meant to restore our ex-Premier; but this country is not Spain, and a Government is not to be upset by a foreign ambassador. . . . Buol has received our counsels of prudence with nearly equal sulkiness, and I think the best attitude for us now is to fold our arms like men who have advised madmen in vain to refrain from mutual follies, look on as if they thought them mad, and leave them with sorrow to their fate.

Yours truly,
MALMESBURY.

January 27th.—There is a violent and mischievous article in the 'Morning Post,' accusing me of forming a German league against France, showing the Emperor's anger at our opposing his warlike proclivities. The Princess of Prussia was confined this afternoon of a son. The news reached Windsor by telegraph in six minutes.

January 28th.—I went to Windsor to present Lord Lyons and Mr. Paget. Had a long audience. Walpole and Henley have resigned on the Reform Bill; the former because we go too far, the latter because we don't go far enough. Walpole is a conscientious man, and a Tory. Henley very

shrewd and clever, but crotchety and easily offended; he is much looked up to in the House of Commons.

Lord M. to Lord Cowley.

Foreign Office: January 23, 1859.

My dear Cowley,—I cannot but think that your apprehensions will be realised; Hudson thinks so too. Malaret says the public feeling in France against a war is tremendous and most openly expressed. Dare the Emperor face this? I think you had better not tell the Emperor that I know of his conversation with Borthwick. A man never forgives being *found out* in such a treacherous action. It appears he *showed him the extract you gave him of my letter.*

Yours truly,
MALMESBURY.

January 31st.—Mr. Henry Greville called and was very friendly, expressing great interest in our success in keeping off war. He appeared very favourable to our Government; if so, it is an extraordinary change. His brother Charles,¹ who is Clerk of the Council, has never attended since Lord Derby has been in office, and did not conceal his omitting to do so on purpose. When Lord Derby's attention was called to this fact, he said 'he had not observed his absence, as he never knew whether it was John or Thomas who answered the bell.'

February 1st.—Lady Ely told me that the Malakoffs expected to be recalled. Pélissier is not in the confidence of his Court, and knows nothing, not even what concerns himself personally. He is certainly not fond of the Emperor, of whom he never says any good. He told me that the French army was not in a state for a campaign.

February 3rd.—The Queen in person opened Parliament

¹ Author of the well-known memoirs published after his death.

to-day. Crowds larger than usual, the weather being beautiful, and her reception very enthusiastic. Lords Winchelsea and Ravensworth were the mover and seconder. Lord Granville was followed by Lord Derby, who was nervous, and forgot to mention India till I reminded him of it; but when he began on foreign politics, which was evidently the subject uppermost in his mind, nothing could be more dignified or more eloquent. He declared for upholding all the treaties of 1815, spoke very openly against war, and on the responsibility that would be incurred by any sovereign who disturbed the peace of Europe for purposes of aggrandisement or ambition, and announced the firm determination of the English Government to observe perfect neutrality, declaring that we had neither engagements, obligations, treaties, nor understandings which bound us or prevented our following the course we considered best for the honour and interest of England. He was received with great cheering on all sides. It was amusing to watch the faces of Count Corti and Baron Chotek,¹ who were present during Lord Derby's speech, the former looking discomfited and miserable, whilst the latter had an expression of the greatest delight.

February 6th.—I went to Windsor. The Queen has written a letter to Lord Derby insisting upon the Indian army being under the Horse Guards; but as he cannot, or thinks he cannot, get the House of Commons to repeal that part of the India Bill, he has written to say that if she makes it a *sine quâ non* he must resign.

February 7th.—Returned from Windsor. The Queen

¹ Italian and Austrian Secretaries.

and Prince both very gracious and friendly, but much alarmed at the clause in the India Bill relating to the army.

February 8th.—Lord Derby has settled not to *disfranchise*, and Mr. Walpole objects. It is impossible to please him. This last is opposed by Lord Stanley, which makes it the more strange that it should also be opposed by the other. Napoleon's speech is not so pacific as Lord Cowley informed us it would be. Not a word is said about treaties, but a good deal about the interests and honour of France. I have no confidence in peace being preserved. The French Ministers had a hard fight with him to make as moderate a speech as the one he delivered at the opening of the Chambers. Funds are gone down.

Lord M. to Lord Cowley.

Foreign Office: February 8, 1859.

My dear Cowley,—The speech has not been taken so ill here as in Paris, and we all feel, I think, that the Emperor must have had great difficulty in backing out handsomely. That he *should* back out is the great point. 'The treaties'—i.e. of 1815—are the sentence of condemnation of his uncle, and no wonder the words are hot potatoes in his mouth. It is a good thing that he does believe Europe is arrayed against his ambitious dreams. Have you seen the map of Europe for 1860? Here they believe it to be issued by his *permission*. Pray assure Walewski how much Her Majesty's Government appreciate his wise and friendly conduct during the past crisis (if past it is). If we can get a good agreement about the Coolies and the Slave Trade Treaty, of which you gave us hopes, it would do very great good. Your language throughout these difficulties has been most judicious and useful. The Emperor sent me a message by the Duke of Hamilton, expressing his regret for having *shown Borthwick* my letter to you. The Duke says he told him plainly his mind on the subject. The Emperor also reiterated to him assurances of the value he placed on our firm alliance. Buol promises everything we wish as to the Danube.

Yours truly,

MALMESBURY.

February 9th.—Cabinet this afternoon. Lord Derby announced the resignation of Walpole and Henley. He has been obliged to have moderate disfranchisement and redistribution. But this does not satisfy Lord Stanley, who talks of resigning if the measure is not more liberal. Lord Hardwicke and General Peel are dissatisfied because it goes too far already. It may possibly end in Lord Derby's resigning. Disraeli has behaved beautifully throughout, trying to smooth all difficulties and faithful on all points to Lord Derby. So have the others.

Lord M. to Lord Cowley.

Foreign Office: February 13, 1859.

My dear Cowley,—Since telegraphing to you, I have seen Lord Derby, who says with truth that you are the only man who can carry out our views with respect to France, Austria, and the Italian question. If, therefore, you have no decided reasons against it, I would urge you, having first come to an understanding with the Emperor, to go on a special mission to Vienna, and even to Turin afterwards, if necessary. The obstacle that rose to my mind was the Congress on the Principalities,¹ but it cannot meet before the 27th, as Musurus would scarcely be ready sooner. The next question is whether you think it desirable to come over here first, and see Lord Derby and me. He seems to think you should; but you have the whole business so completely at your fingers' ends, that, unless you prefer it yourself, I would not press it. The great object is to effect such a reconciliation between France and Austria that they would agree to withdraw their armies from the Papal States partly or altogether, and come to an agreement to try an amelioration of the Papal Government; to obtain positive declarations with respect to peaceful intentions, and a partial disarmament founded upon them; to induce, if possible, Austria to amend the treaties *obliging* her to enter the Italian Duchies—this I doubt. You could at the same time at Vienna sound Buol as to our admit-

¹ This Congress was to meet to decide whether there should be a union of the two Principalities under one Hospodar or under two. The Porte and England were for the latter, France and the other powers for the former.

ting the double election of Conza, provided we fortified the *suzerainté* of the Porte and the divisions of the provinces by stringent declarations, stating our admissions to be favours, and contrary to the original convention. Your full powers might be sent over to you as soon as I hear from you by telegraph as to substance, and by special messenger as to detail.

Yours truly,
MALMESBURY.

February 16th.—The Queen sent me a letter she had just received from Louis Napoleon. It professes friendship for England, respect for treaties, and evidently reserves for himself the interpretation he chooses to make as to how the honour and interests of France are concerned in their observance; and as he says plainly that those are his first objects, it is quite clear that he keeps himself free to act as he himself may judge. The truth is that he is determined to go to war with Austria to propitiate the Italians and to save his own life from assassination, since the *attentat* of January, 1858. Cavour worked upon this at their interview at Plombières last autumn, and persuaded him that taking up the cause of Italy will save his life, forfeited according to the laws of the Carbonari. If this is so, there must be war, for a personal motive is generally stronger than a public one, and everybody agrees that his terror of assassination is very great. No wonder, as he knows what a set of villains Carbonari are. I have reason to know he is making immense preparations for war, though he denies it in his letter to the Queen.

February 23rd.—We dined at the Palace. The Queen was very amiable, and spoke a great deal to Lady Malmesbury; and the Princess Alice, who is very charming, talked to me about music, on which subject she must have found me sadly ignorant.

I went to the Palace at six and had an audience of the Queen, which lasted an hour.

Lord John Russell means to propose resolutions against the disfranchisement of the forty-shilling freeholders, which are sure to pass, and if we dissolve we shall have them all against us, probably getting a worse Parliament than we have at present. My idea is that the best move would be to resign at once, before the second reading. The Queen would then send for Palmerston, and the 'old lot' would come in, to the disgust of the Radicals.

The case of the 'Charles et Georges,' to which I have before alluded, came on this afternoon in both Houses. Lord Wodehouse made a violent speech against me, and I replied, showing that I had done all that could be done without going to war with France; and as the Portuguese never considered it was a *casus belli*, and M. de Loulé admitted they had never asked for anything but our good offices (which we gave), the case was a perfectly clear and simple one. The Opposition are now using every endeavour to damage us before a general election. After a great clatter, Lord Wodehouse withdrew his motion, but the newspapers continue writing everything that is most false on the subject. I wish I could settle the affairs of Italy as satisfactorily.

March 9th.—I dined at the Palace and came home very tired. I should be glad to resign, as I am worn out. The only people at the Queen's dinner were the Duke of Montrose, Lord Derby, and myself. Lord Raglan¹ is still at Berlin, where he was sent by the Queen to represent her at the baptism of the young Prince. To the great joy of his beautiful wife he returns on the 12th.

¹ Lord Raglan died in 1884.

The Conservative members of the House of Commons have objected *en masse* to the proposed disfranchisement of the forty-shilling freeholders, and Disraeli announced a modification of the clause. I fear, however, that nothing will give us a majority at the second reading. There is no doubt that Walpole's and Henley's defection have done great harm to our Government.

March 13th.—Lord Cowley crossed yesterday in the storm (which amounted to a hurricane), and called this evening. We went together to Lord Derby, who does not appear sanguine as to the success of Lord Cowley's mission to Vienna, though the Austrians have agreed to all we asked, but he fears Louis Napoleon wants war, and if so he will not be satisfied with any concession. It is said that the Italians have again threatened his life if he draws back. If so, which I believe is the case, such an existence must be misery; and no wonder he tries to escape from it. The chances of death on the field of battle would be nothing compared to the hourly expectation of the dagger of an assassin. I hear that one of Rossi's murderers formed part of the deputation sent to the Emperor in Paris, and he is constantly going to him with accounts of plots against his life.

Lady Londonderry called. She dined several times at the Tuileries, and gave us very much the same account of the Emperor, who was in low spirits. She saw Madame de Persigny, who complained of being so poor that she could not afford herself a new gown. This was accompanied with tears; so she is just as childish and silly as ever.

A Committee has been formed, with Lord Shaftesbury at its head, to collect subscriptions for Poerio and other refugees who have landed at Cork, into which port they had

forced the American captain to enter, and are now coming to London, *en route* for Turin, having broken their parole to the Neapolitan Government. Pélissier called this morning; he is annoyed at the papers having announced that he was at Paris, and considered it as a sort of joke in allusion to his retired life. So I told him he had better give a dinner, and send the list to the 'Morning Post.'

I went at three o'clock to accompany Count Lavradio, who had an audience of the Queen, but he forgot all about it, and had to apologize to Her Majesty, who took it most good-humouredly.

Big Ben, M.P. for Norfolk, headed a rebellion against the second reading of the Reform Bill. About forty members met, and agreed that Lord Derby ought either to withdraw the bill, or, if beaten, resign without dissolving. They probably mean to effect the last alternative by adding themselves to the majority.

March 18th.—The Duchesse de Malakoff called on Lady Malmesbury. Very amiable, but always in the same low spirits. She makes no effort to amuse herself. Pélissier now never stirs from home.

To-morrow will be decided whether, in case Lord John Russell's resolution on the Reform Bill passes, we shall withdraw the bill and dissolve Parliament, or wait a fortnight and then dissolve it on our general policy. Lord Cowley telegraphs that the Emperor, in a conversation, suggests a Congress of the five Powers to settle the affairs of Italy, excluding Sardinia. He says that would show the Italians that he had done all he could for them, and that they could not expect him to oppose the will of the rest of Europe. It is evident from this that it is the Italians whom he fears.

Lord M. to Lord Cowley.

Foreign Office: March 19, 1859.

My dear Cowley,—We have just had a Cabinet upon your despatch and the proposal it contains for a Congress—a proposal which was made to me formally by Pélissier yesterday. Also upon your various telegrams relating to details, and the one from Loftus announcing the adhesion of Austria and her conditions. We think Rome *too far*, and also that to hold a Conference on Italian affairs anywhere in Italy is to be avoided. I cannot see how either France or Austria, after what they have said, can refuse our proposal as to Sardinia disarming; but Austria should make a declaration besides, and in the most public way, that she will not attack her. Our guarantee of Sardinia with France ought to please the Emperor, and it will take off the edge of leaving her out of the Conference. The further answer to the Liberals, who are sure to find fault with that exclusion, is, that her admission must involve that of Naples, Rome, Tuscany, Modena, and Parma, and thus five votes at the Conference. You must make the Emperor understand that we can only address ourselves to the four points—viz. evacuation, reform, security for Sardinia, and substitute for treaties of 1817. If we go farther we shall be at sea. . . .

Yours truly,

MALMESBURY.

March 21st.—The second reading of the Reform Bill comes on to-day, and Lord John Russell's amendment is to move that the forty-shilling freehold franchise, as hitherto exercised in the counties, shall not be abolished. Russia declares that she prefers a Congress to a Conference on the affairs of Italy, to be attended by Secretaries of State, which will oblige me to go, and Lord Derby told me to-day I was to do so, also that I should have the G.C.B.

March 22nd.—The Marriage Bill was thrown out in the Lords, by a majority of ten. Lord Derby is annoyed at my having to go to the Conference. The Italian Minister complains that he is so rude to him that he does not dare to

speak to him for fear of a quarrel. The fact is, as he himself confessed to me, that he is much too honest and *brusque* to make a good diplomatist, and go through the necessary humbug of the profession.

March 24th.—Azeglio is going to Paris to meet Cavour, and professes to be quite satisfied with my proposal to admit envoys from the Italian States, to be heard at the Congress, though not to sit at the Council. It is Austria that makes difficulties, and has not as yet agreed to the basis. The Emperor Louis Napoleon goes on with his preparations for war. I suspect he agrees to the Congress merely to gain time, as he is not ready. If this is the case, it would almost be better to let things take their course. Austria could not crush Sardinia before France could come to the rescue, and it would then be a fair fight between the two Great Powers; but I feel that it is an imperative duty in me to prevent so awful a calamity as such a bloody war would be.

March 25th.—The arrangements for the Congress do not get on well. Louis Napoleon is now making difficulties and temporising. Cavour is making mischief, and says that he has letters from the Emperor and minutes of his conversation with him at Plombières, ‘*et qu’il le tient.*’ I fear this is the case.

The Queen has written a very gracious letter to Lord Derby, giving him leave to dissolve Parliament and to make four Peers. Lady Derby called on Lady Malmesbury, and said that after the Queen’s letter it was Lord Derby’s duty to stay in as long as he could.

Austria has agreed to all my propositions, but will not hear of Sardinia being represented at the Congress in any way. I had proposed that the small States of Italy,

including Naples, should send representatives to the Congress, though only with a consultative title without a vote, and if Austria refuses to consent to this there is an end of the Congress, and war must ensue, as none of the other Powers would allow such an act of injustice. Count Apponyi called, in low spirits, and says that Austria refuses to consent to our proposals, and that there will be no Congress. The position of affairs in England complicates matters and adds to my difficulties, as none of the Great Powers, except Russia, who agrees to everything, would move an inch till it is decided whether Lord Derby's Government can hold on or not. If we were secure, Austria might make the concession we require, which she would not if Lord Palmerston and Lord John were in office; and Louis Napoleon, seeing a chance of his friends being in power, and of following a policy in accordance with his wishes, throws, of course, every kind of delay in the way of settling the case by negotiation. This is the consequence of the unpatriotic and factious conduct of the Opposition, who appear perfectly unconcerned at the slaughter their policy will occasion. The 'Morning Post,' which is the organ of the Emperor, Palmerston, and Azeglio, is more violent every day against our *peaceful* foreign policy.

Lord M. to Lord Cowley.

Foreign Office: March 25, 1859.

My dear Cowley,—Your letter of yesterday is very alarming, showing, as it does, that the Emperor is no longer the same strong man in mind and nerve that he was formerly. Five years ago he would have put his cousin and Cavour in their proper places in five minutes, but now he seems to be their victim. Firmness on our part may yet save Europe from a war, by giving him courage to do what is right, and even what is best for himself. It is now quite clear to me that we could not, with all your ability and energy, have obtained an immediate disarmament. The sulky slowness of

Austria herself was as great an obstacle as Cavour's frantic struggles, and, as she is playing just as false as the rest (Prussia excepted), no dependence could be placed on her assertions to us. Austria would like to stay the war, see Sardinia *made safe*, and then have the *status quo* in Italy. My object, therefore, has been to remove all pretexts of excuse, both on the part of France and of Austria, for preventing a Conference. Sardinia was their mutual pretext, and my proposal that all the Italian States should be *invited* to attend *at* but not *in* the Conference, as Belgium and Holland did at that of London, is unanswerable in equity, and supported by a precedent of the greatest importance, inasmuch as the question there involved the creation of two new kingdoms. Russia without hesitation, nay, with eagerness, accepted all we proposed—viz. the condition restricting the subjects to our four points, and also the above-mentioned invitation to and admission of the Italian States. Prussia has done the same, and is urging the whole scheme at Vienna. If, therefore, the Conferences are to be stopped, it must be there, or at Paris. We cannot agree to admit the six Italian States into the body of the Congress, for they would make it a Babel, and Scarlett has ascertained that Parma and Modena have no wish to be so admitted. But if they and Rome are not parties to it, no more can Sardinia (with whose internal relations we do not intend to interfere) have a right to sit there. I think it desirable that you should know step by step what course we have followed in this important crisis, as the rapid succession of telegrams crossing one another from every part of Europe is very trying to the memory.

On Saturday, the 19th, Pélissier brought me a despatch from his Government, informing me that Prussia had suggested a Congress, and asking the opinion of Her Majesty's Government. A Cabinet met at three o'clock, and that evening I wrote a note to the French Ambassador telling him we should consent on condition that the subjects discussed should be confined to four—namely, evacuation, reform, security against war between Austria and Sardinia, substitute for Austro-Italian treaties. The next day I sent for Brunnov and informed him of the answer which I had sent to Pélissier, and, giving him the four points in writing, begged him to inform his Government that such would be our conditions if the proposal was made by it to us. He did so by telegraph, and on the 22nd I received a telegram from Crampton¹ to say that all our points were

¹ Our Ambassador at St. Petersburg.

accepted. On the same day Brunnow called to confirm this, and gave me a memorandum to that effect, but he did not give me the official proposal for a Congress until the following day, the 23rd. Subsequently the Russian and Prussian Governments have accepted our four points, including a distinct declaration that no territorial rearrangement was to be discussed, and that the treaties of 1815 were to be left intact. Immediately after my note of the 19th to Pélissier, I submitted our conditions to Austria, who, in reply, insisted on the admission of all the Italian States, except Sardinia, to the Congress; a proposal perfectly inadmissible, which I rejected, but upon which, up to this moment, Austria is apparently not prepared to alter her intentions. The Russian and Prussian Governments have also entirely adhered to my suggestion that the States of Italy should be present at the Congress only *en titre consultatif*. The only point, therefore, to be settled is *this last one*, and I hope you will be able to show the French Government, as Loftus, I trust, will be able to convince the Austrian Government, that it was the only alternative desirable. With regard to the question of Conference or Congress, we agree with you, and have recommended the former, but as we are not the proposers of either we cannot urge it very strongly. If the adoption of the latter name involves a general representation by Cabinet Ministers, I *must go*, because the Queen must be placed on the same footing as the other sovereigns, and, such being the case, I do not see how Walewski can avoid being present—*ergo, you also*.

Yours truly,

MALMESBURY.

April 1st.—The division took place in the House of Commons on Lord John Russell's resolution, and we were beaten by 39. A Cabinet Council took place to-day, and immediately afterwards Lord Derby went to the Queen, but the result of his interview is to be secret till Monday, when he and Disraeli are to acquaint the Houses of Parliament with our decision. Lord Derby will not resign, but dissolve Parliament.

Lord Waterford was killed out hunting, near Curraghmore, a few days ago. His horse stumbled over a small fence, and, falling on his head, Lord Waterford dislocated

his neck—a singular death for a man who had had so many escapes. Lady Stuart de Rothesay started immediately to go to her daughter, who is said to be quite composed, but is probably stunned by the shock.

April 4th.—Lord Derby made his explanation this afternoon in the House of Lords. Disraeli spoke in the other House, and was best, as his speech was shorter.

April 9th.—Bad news from Paris. Lord Cowley had a long conversation with the Emperor yesterday, and it is quite clear that he is determined upon war. He will not induce Sardinia to disarm, and says he thinks war inevitable, as the Congress will only patch up matters and retard it. This agrees in every point with a report which I received from Turin, saying that the Sardinians were determined to go to war, and were sure of the Emperor's support; that they would be satisfied with nothing but the expulsion of Austria from Italy and the annexation of Lombardy; and that France is to get Savoy and Nice in return for her assistance. This is very annoying after having done all we could to prevent hostilities.

Lord M. to Lord Cowley.

Foreign Office : April 9, 1859.

My dear Cowley,—Your very interesting and important letter has just been read to the Cabinet, and they all agreed that you did not say a word too much to the man who broke his word to you, and who, it is evident to me, has from the first meant an Italian war, but has wanted both to gain time and, if possible, to put Austria in the wrong. It appears now that Austria is reverting to her first obstinate language about Sardinian disarmament, or that Loftus misunderstood Buol in thinking that he included her in the scheme of general disarmament. I have written by telegraph to say that I will let the point stand as you put it to the Emperor, who, if he refuses (which apparently he will do), will place himself

in the wrong. I send you a copy of Buol's telegram to Apponyi, received this morning. If you will write a private letter to Buol to show him how well he will stand if the negotiations break off by France refusing an offer of general disarmament as a principle, the detail to be carried out in Congress, and the free corps specified as part of troops to be disbanded, I think you will do good. We are not prepared to give any guarantee as against France or upon eventualities; but the unanimous sentiment of the Cabinet was, that you might let it be felt by your *manner* and by *mezze parole*, that if France adopts a course of violence after the language held to you both before and after your Vienna mission, and after encouraging Russia to humbug us into these negotiations for a Congress, we shall look upon the whole proceeding as an affront as well as an unwarranted act of political profligacy. A reserved and cool demeanour is proper at this juncture, and I believe will be the best and most useful line to take. I can only add, therefore, that I wish you to adopt it towards France on the subject of the Congress and Italy, and at once to write to Count Buol, saying that his proposal, as we understood it, and as you made it at Paris, is the only one we can support among those he now suggests. We will not ask Sardinia to disarm without being able to offer her a guarantee, and that France, by refusing to join, prevents. I have been so harassed to-day between the Court and the Cabinet, that I must have written very confusedly.

P.S.—You will not entertain at present any other proposal but the one you submitted to the Emperor.

Yours truly,

MALMESBURY.

April 10th.—I hear that Massimo d'Azeglio is coming to England on a special mission, which gives hopes that some arrangement may be made. He is a very distinguished and prudent man, and has been Prime Minister at Turin. Lord Palmerston announces that his Government is ready. It is the 'old lot,' Sir Charles Wood, Vernon Smith, Lord Granville, &c. This Cabinet would not have the Radicals.

April 11th.—Sir James Hudson arrived this morning from Turin, having travelled day and night. He breakfasted with us, and talks confidently of the possibility of prevent-

ing war. I gave him all the Italian papers to read. He came in a state of great alarm, fearing he might not be allowed to return to Turin as Minister, and took leave of Cavour, saying it was doubtful whether he would see him again. The fact is that he is more Italian than the Italians themselves, and he lives almost entirely with the ultras of that cause. I had reason to complain of his silence, and quite understand how disagreeable to him it must have been to aid, however indirectly, in preventing a war which he thought would bring about his favourite object—namely, the unification of Italy. France having agreed to a general disarmament, it remains to be seen what Austria will say; but I fear her obstinacy will throw some obstacle in the way of peace.

Lord M. to Lord Cowley.

Foreign Office: April 11, 1859.

My dear Cowley,—I am quite determined to withdraw from this fool's paradise about a Congress if we cannot settle the matter on the present basis of a general disarmament. I will agree, of course, to the detail being before or after the Congress as the armed Powers may please to arrange, but I cannot think we should risk the public *fiasco* of being refused by Cavour *en plein Congrès*. I send you my proposal as dictated to Pélissier on Monday last, which Walewski has, of course, received, and in which you will see that Sardinia is specifically mentioned. I have also telegraphed to West¹ this day, and send you a copy of it. It will be followed, should he refuse, by a *note raisonnée*, which I shall send him alone, should the other Powers decline addressing him in the same sense. England cannot go on running from one to the other like an old aunt trying to make up family squabbles, and when I wind up, it will be to put the saddle on the right horse. The papers will show that you and I have done our best to prevent a war, and to obtain a Congress which nobody but Prussia and ourselves ever intended should take place. Brunnow writes me a long paper to prove that no disarmament should take place before the Congress. My

¹ Lord De la Warr's son, Chargé d'Affaires at Turin.

impression is that France, Russia, and Sardinia want to gain time, because every day costs Austria 50,000*l.* for her army, and France will pay Sardinia.

6 P.M.—I am glad to add that Azeglio has just been here, and has written a most urgent telegram to Cavour to induce him to agree to general disarmament. The debate coming on Friday has done this.

6.30 P.M.—Your telegram has arrived, and only confirms me in my determination not to go to a Congress without a positive agreement among all parties to disarm.

Yours truly,
MALMESBURY.

April 12th.—The Emperor Louis Napoleon refuses to ask Sardinia to *disarm*, which, of course, makes his offer for France to disarm perfectly useless. Lord Cowley writes that he has good information that Louis Napoleon told Cavour he must wait till July, and not mind in the meantime what he says or does. If this is true, it is clear that he is playing a deep game towards England and Austria, as well as to Italy, by waiting to see if Palmerston comes in.

April 14th.—We went to the Drawing Room, and were introduced to the new Lady Eglinton, Lord Essex's daughter.

April 15th.—The Emperor will not consent to the *disarmament* of Sardinia, but makes a ridiculous counter-proposition—namely, that 'Austria should disarm under a guarantee from France and England that she will not be attacked by Sardinia.' It is clear that all he wants is to gain time. Lord Clarendon quite approves of my Italian policy. He told me so himself to-day in the House of Lords, adding that he had tried to prevent Lord Palmerston and Lord John from making their intended inflammatory speeches on behalf of Italy next Monday, in which Mr. Gladstone intends also to join. This will do immense harm at this moment, for it will encourage Louis Napoleon.

Lord M. to Lord Cowley.

Foreign Office: April 15, 1859.

My dear Cowley,—If you wish for more proofs than those you have personally received, in broken promises, of the falseness of the Emperor, you will have them in the paper I send you, written by the surest informer I ever employed. His knowledge of what *we* have been doing is of itself corroborative security for the truth of the rest. Now, we cannot stand before England and Europe on a better base than the last Austrian proposal, which is good in common sense and common equity. It is better than ours, because simpler and safer. I would of course go into Congress upon *ours*; but if Austria insists on *hers*, I cannot oppose her by insisting on mine *against* hers. I wish you distinctly to let this be understood by Walewski and the Emperor, and that if Sardinia refuses to agree to disarm with Austria and France, we shall withdraw from any further negotiations, as we do not mean to be dragged into being accessories before the war, whatever we may be obliged to become afterwards. You may depend upon it that to the common-sense of Englishmen, of whatever party they may be, the fairness of the Austrian proposal will be convincing. I expect the French will try to ride off upon our proposal of a *previous agreement* to disarm and a post-Congress execution because Austria has declared she will not consent. It is necessary, therefore, that you should state at once we will not insist on ours as against Austria's plan if she persists in it. If Sardinia refuses disarmament now, and Austria makes it a *casus belli*, accompanying it with a note showing her cruel position in being made to wait and bleed to death, or till her enemies are ready, I believe public opinion will be with her. I shall not mention the Emperor personally at all on Monday.

Yours truly,

MALMESBURY.

(Paper referred to in foregoing.)

Londres, 15 avril 1859.

L'une des raisons principales (peut-être la cause essentielle) qui forceront le gouvernement français à admettre le Congrès, c'est qu'en dépit de tout ce que ses journaux semi-officiels déclarent, il n'est pas encore préparé pour la guerre. Je tiens du —, que la nouvelle artillerie ne répond pas à l'attente qu'on en avait conçue,

que les projectiles fabriqués pour les canons rayés n'offrent pas assez de résistance et éclatent bien avant de toucher au but, que tous ceux déjà forés ont dû être repesés ; que les nouveaux pour être prêts et efficaces demandent des essais et des délais de fabrication qui exigeront deux mois au moins. Deux ouvriers employés dans le temps à Newcastle par Sir William Armstrong sont en effet employés à Vincennes ; aujourd'hui l'insuccès des nouveaux projectiles—on les appelle 'bolt' à Vincennes—fait dire que ces hommes ont été induits en erreur. D'un autre côté, le désarmement général proposé par l'Autriche et appuyé, m'a-t-on assuré, par Votre Seigneurie embarrassé singulièrement le gouvernement français : ou il doit conseiller au Piémont de désarmer, et alors il humilie mortellement le Comte Cavour ; ou il prouve au monde que ses protestations pour la paix étaient mensongères. Le Général Ulloa, réfugié vénitien, et intermédiaire du Prince Napoléon, se retranche derrière 'l'indépendance du Piémont' pour laisser ce pays libre de désarmer ou non. Des renseignements reçus de diverses sources, toutes dignes de foi, m'imposent le devoir d'apprendre à Votre Seigneurie qu'à Vienne on ne fait pas mystère d'accepter des négociations qui font perdre un temps précieux, et compromettent, en temporisant, l'excellente position militaire de l'Autriche aux instances du gouvernement britannique. S'il n'y avait pas de Congrès, ou si le Congrès n'allait pas aboutir, il est à craindre que, dans le cas où les hostilités seraient funestes à l'Autriche, celle-ci ne reprochât alors à son gouvernement d'avoir trop écouté l'Angleterre.

April 16th.—Madame Bernstorff¹ called. She told us that great laughter was created at the Drawing Room by Mr. Under-Sheriff Thomas Jones passing the Queen with his wife's cloak on his arm. I had an audience at the Palace afterwards. The Queen did me the honour to say she was pleased at Lord John Russell praising me in his speech yesterday in the City. So friendly an interest on the part of Her Majesty is a great satisfaction to me in the midst of my labours and anxiety.

April 18th.—Went to the House of Lords to make my

¹ Wife of the Prussian Minister.

statement. Nervous at not having any good news to announce, and the subject being one of such extreme delicacy, that it was necessary to weigh every word. But I am satisfied with my speech, which was much cheered. Lord Derby made a very fine impromptu one, which had a great effect, and the debate was altogether in our favour. Lord Clarendon made a friendly speech. 'The French, not being ready, are in a state of alarm, and willing to do almost anything we choose, having received news that the Austrians have marched on the Ticino, and are going to send a summons to Sardinia to disarm instantly, or they will attack them without further delay. They have applied for aid to France, which has sent two divisions to the foot of the Alps, but can render no further assistance, being still so unprepared for war that General Renaud has refused to take the command of the army in its present state. Walewski has telegraphed to Malakoff and to me imploring me to consent to admit Sardinia at the Congress, and he will urge her to disarm under a guarantee. I refused, and sent the following proposition, which, if not accepted by France and Austria, is the last I will make—namely, '*A general and simultaneous disarmament previous to the Congress, under the superintendence of a military commission to ensure its being efficiently carried out. Sardinia to be invited to attend the Congress with the other Italian States, after the precedent of the Congress of Laybach in 1821; but, in accordance with the agreement entered into by France and Austria, Sardinia is not to sit in the Congress as one of the Great Powers.*' If these propositions are rejected, I will give up all further negotiation; and if Austria is aware of her position, she will probably attack Sardinia at once, and crush her before France or Russia can come to her assistance.

April 19th.—Sardinia accepts the *general disarmament* on the condition proposed by me, that she and the other Italian States shall be admitted into the Congress on the same footing as at Laybach. It remains to be seen whether Austria consents. If she does, all the difficulties preparatory to the Congress are overcome. If she refuses, our Government will withdraw from the office of mediator, and leave the three disputants to settle their affairs as they like. I went to Windsor with Massimo d'Azeglio. We dined and slept there.

April 20th.—Austria has returned no answer yet to my last proposal. If she refuses the case becomes very complicated, and it is impossible to say what will happen.

Lady Cowley called on Lady Malmesbury, and spoke in high terms of the agreeable footing established between her husband and myself in our official capacities. She expressed herself much pleased also at Lord Clarendon's taking the same view of Italian politics as I do.

April 21st.—The French, to whom the Sardinians have applied for advice and assistance, recommend them to disarm, as they cannot send any troops to help them in sufficient force under ten days, when they could land a hundred thousand men at Genoa; but before that the Sardinians would be crushed, and Turin taken. This information comes from Pélissier.

The Staffords, Shaftesburys, the Sardinian Minister, his uncle Massimo d'Azeglio, and Sir James Hudson, dined with us. The warlike news cast a gloom over the whole party, and the only laugh created was by my telling them that when a circular was sent to the foreign Courts announcing the confirmation of the Princess Alice, which took place to-day, it was discovered that in the Foreign Office

cypher the same figures stood for *confirmation* and *confinement*, which was awkward.

April 25th.—The Austrian summons to Sardinia to disarm was given at Turin on the 23rd. The Queen was very anxious about the war when we went down to Windsor for a Council.

April 26th.—Duc de Malakoff is recalled from London, and is to command the Army of Observation on the Rhine. Persigny is said to be appointed Ambassador here in his place. If true, it is a hostile demonstration on the part of the Emperor towards our Administration, for he well knows how Persigny and his wife behaved when last in England, and how disagreeable it will be for us to have them here, and for me to transact business with him almost daily. He will go and repeat everything I say to Lord Palmerston. Lord Cowley has begged me not to object to him, and M. de Malaret told me that the Emperor objected to the Duc de Gramont, about whom there was a question, coming here as Ambassador, because he married Miss Mackinnon, an Englishwoman. Several thousand French troops have landed at Genoa, whilst another division is crossing the Alps.

April 29th.—All Italy is now up; some of the Tuscan superior officers required the Grand Duke either to abdicate or declare himself for Sardinia. He refused to do either, and left Florence. Victor Emanuel has been proclaimed Dictator. The French have experienced great difficulties in crossing the Mont Cenis, on account of the snow. Four thousand workmen were employed in clearing the way.

April 30th.—The elections are going on badly for our

Government. Count Keilmansegge, the Hanoverian Minister, says openly that Germany ought to declare war with France at once, and tells me that the Germans are very anxious to do so. This summons of the Austrians to Sardinia is a great disadvantage to us at the elections, but we must try to localize the war outside the bounds of the Confederation. If the French enter the Tyrol the German Confederation would be bound to assist the Austrians, which Prussia is very anxious to do. It is for this reason, and to minimize the war as much as possible, that our Government has urged Prussia¹ to remain tranquil, and I have written a strong despatch on the subject. The French Emperor would naturally be glad to manœuvre on his left flank, but would find himself in a hornet's nest, and all Europe would be in a blaze. The Duke of Saxe-Coburg, whom I saw at Windsor, is very eager to command the Prussian army. I went to Windsor this morning to meet him, but by some mistake he came up to London to see me.

Lord M. to Lord Cowley.

Foreign Office : May 2, 1859.

My dear Cowley,—Before the Emperor leaves Paris, make a great effort to keep us out of the war, by obtaining his consent, with that of Russia and ourselves, to neutralise the Adriatic and Baltic. Ask for both, and if he consents, get both. Ask for the east shore of the Adriatic up to Trieste and the Baltic; and if you cannot get that, the Baltic alone. To *us* the former signifies less, although attacks on Austrian territory in the north-east corner of

¹ This despatch to Prussia, which is in my Blue Book, was (unknown at the time to me) never shown to the Emperor, and when, three years later, I saw him and he stated that I had encouraged Germany to act against him, I proved to him the contrary by sending him a copy of it through the Duke of Hamilton. I conclude that Lord Cowley, to whom I sent it, at the time showed it to Walewski, and that the latter purposely suppressed it. The reader will find it given at full length further on.

the Adriatic might bring Turkey into play, and so have us into it. But the neutrality of the Baltic would be a great security for our remaining neutral, and I think the Emperor must see it. If Germany goes to war with France, the blockade of her ports by France or Russia must eventually drag us into the war, as our trade would be ruined, and this is the only question besides the Turkish one that would do so. Urge it, therefore, in your best style. I telegraph to Crampton to moot it at St. Petersburg.

Now for yourself. I am told that if the Emperor goes to Italy, you ought to be with him—I mean *near* him, because an Ambassador is accredited to the sovereign himself. The Queen thinks it would look too French, but I do not agree. What I am convinced would be valuable, would be your advice and *coup d'œil* at critical moments, when a gleam of light might break in to give a chance for pacific counsels and mediation. I have seen the Duke of Coburg, who is red hot. He says Prussia cannot resist the pressure of public opinion, and has therefore armed, and his aide-de-camp goes so far as to hope that the Austrians will be beaten this week, because then all Germany will rise as one man and invade France. I told his Royal Highness that if they did, and France attacked them in the Baltic, not one atom of help would they get from us. He then stated that as long as the fighting was confined to Piedmont, Germany would look on, but if the Austrians were repulsed and the French followed over the Ticino, they would at once say, 'So far, but no farther, or it is a German war.' If this is true, you see how useful it would be in such an eventuality to have a man like you by Louis Napoleon to stop him, and the war too, at the Rubicon. If you come over with your daughters, I shall see you, which would be, at all events, desirable, but do not start till you have done your best for the maritime neutralities.

Yours truly,

MALMESBURY.

May 5th.—I had visits from the two Counts Hallwyl, both gentleman-like young men. They are Swiss and of a great family, being descended from the elder branch of the Hapsburgs, in consequence of which the late Emperor of Austria at his Court is said to have given them precedence over the Archdukes. I went to the Palace at three, to present the

Duc de Malakoff, who had an audience to deliver his letters of recall. He very nearly cried when he left the room, and when he got to the top of the staircase he embraced me, and went downstairs crying like a child. He is miserable at leaving England. The Queen was quite touched, and when I returned to Her Majesty she desired me to write in her name to the Duchess to say how much she regretted her departure. Disraeli says that 315 members are pledged to him to support the Government, and is in great spirits.

The Austrians have crossed the Po at Cambio, advancing upon Sala, and are entrenching themselves, nobody knows why, as they are said to have 90,000 infantry, 13,000 cavalry, and 200 guns; against 70,000 infantry, 4,000 cavalry, and 80 guns. They will, however, lose all by their slowness; when the snow is melted on the Cenis the French artillery will be able to cross and their opportunity will be lost.

May 6th.—The Duchesse de Malakoff, accompanied by Lady Ely, paid us a parting visit. She looked ill and very low, and cried so much at taking leave of Lady Malmesbury that Lady Ely said she would bring her back again tomorrow to wish her good-bye. Lord Cowley told me this morning that he had remonstrated with Walewski against M. de Persigny being named as Pélissier's successor, and had received a promise that he would not send him. If he does I shall transact business only through Lord Cowley and the French Foreign Minister at Paris—namely, Walewski.

May 8th.—Lady Palmerston is quite sure of turning us out, and of her husband being sent for, and will not hear of Lord John Russell being a more likely man. She says that

Lord Palmerston had already formed his Government, and was quite ready to accept office. Lady Mary Craven, who is just returned from Paris, told me that all the English were rushing home from Italy and France, and that six hundred English left Paris the day before she did, as there is a strong feeling that Paris will not be safe after the departure of the Emperor.

The Emperor has been obliged to leave many more troops than he at first intended, owing to the excitement and dissatisfaction known to exist at Paris. All his best friends have warned him against the course he is pursuing, but he has been obstinately bent upon war. If he is beaten he will lose his crown, for his defeat and that of a legitimate sovereign would not have the same consequences, the relative positions not being equal.

Sir John Lawrence dined with us. He is, in appearance as well as intellect, just the man to govern a rebellious India. He has the most determined expression of countenance I ever saw, and no one who met him this evening felt a doubt that he would hesitate for a single moment in doing what he thought necessary for the safety of the country he governed, however arbitrary the measures required might be.

May 10th.—M. de Malaret called at the Foreign Office, much disturbed because I had not yet returned any answer to the announcement of Persigny's appointment; and he was not satisfied with my message, which was simply that 'the Queen would receive anyone that was sent by the Emperor of the French.' M. de Malaret observed that the answer was 'very *short*;' but I replied that 'it would be the more easy for him to telegraph.' M. de Malaret then, without my having made a single remark, began a vindication of

Persigny's conduct last year, which I received very coldly, so they must be perfectly aware at the French Embassy how disagreeable the appointment is to us.

May 12th.—Lord Clarendon called upon me this morning, and stayed for an hour talking politics.

May 14th.—Persigny called upon me at the Foreign Office, and I received him in a friendly manner, as he appears anxious to be on good terms with our Government. He spoke very frankly, and gave the same account as Lord Cowley of his nomination—namely, that the Emperor had given him the Foreign Office in the place of Walewski, when, at the last moment, Madame Walewska went to the Emperor, threw herself at his feet, and persuaded him to reinstate her husband. The Emperor then desired Walewski to send Persigny to London as Ambassador, ‘et sans raisonnemens.’ His credentials are not signed, and must be sent to Italy for the Emperor's signature, so in the meantime he returns to Paris. *Quære*, whether this was not done to prepare an honourable retreat for him if the Queen had objected to his appointment?

May 16th.—Prince and Princess Obrenovitch called on us. He is son of Prince Milosch, Prince of Servia. She is a Hungarian, and has a great reputation for beauty. They are very anxious to have children, and have come to consult the English doctors.

Lord M. to Lord Cowley.

Foreign Office: May 17, 1859.

My dear Cowley,—

Persigny gave Lord Derby and me three hours of assurances respecting himself and the entire innocence of the Emperor of all

previous intention to go to war against Austria before the 15th of last month!! We received him very civilly, but he said with some confusion that his letters would have to go all the way to Italy to be signed. I suspect that he and his master are waiting to see what the 7th June may bring about, and perhaps it is as well it should be so. He told me the Emperor could win a *couple* of victories, and, having driven the Austrians into their *tanière*, leave a Marshal to enjoy the marshes of Mantua, and return to Paris.

Yours truly,

MALMESBURY.

May 18th.—Persigny has returned from Paris, and I presented him to-day to the Queen to deliver his credentials. Her Majesty received him civilly, but coldly, and he made no speech. He did not appear satisfied with his reception, and did not speak for five minutes after he left Her Majesty. He is very anxious at the menacing attitude of Germany and Prussia, and with reason; but the *casus belli* depends on the Emperor and his ally not crossing the bounds of the German Confederation. We are doing all we can to localise the war in the Lombard provinces.

I dined at the Palace; as did the Duchess of Manchester.

May 19th.—We went to the Drawing Room, which was very full. Mrs. Dallas presented a Mrs. Morgan, wife of the United States Minister at Lisbon. Her appearance was peculiar, her dress consisting of a green silk train, and a white petticoat, without a bit of tulle or ribbon—nothing but a plain hem at the bottom, and, I should think, nothing but a chemise under. She looked as if she had forgotten her gown and petticoat altogether and had come in her slip.

I gave my diplomatic dinner this evening. Persigny looked very melancholy, so I went up to him in a friendly manner, at which he seemed quite pleased.

Count Vitzthum, the Saxon Minister, called in the most

excited state about the war, and says that, if the Austrians are defeated, nothing will prevent Germany from rising, and if the allies gain a battle, 400,000 men will at once march upon Paris. The French have no army to oppose them on the Rhine, and Pélissier would be crushed. Azeglio has sent a telegram to the Duke of Cambridge announcing a victory gained by the Sardinians and French at Montebello. The French admit a loss of 500 killed and wounded.

May 22nd.—A telegram from Sir J. Hudson confirming the above gives some additional details. The first troops engaged were the Sardinian cavalry, under General Sonnaz, who charged six times, and kept the Austrians in check until the arrival of Forey's division, which took the town of Montebello, house by house, at the point of the bayonet. The Austrians then retreated, leaving 200 prisoners. This happened on the 20th, and the next day Cialdini is said to have forced the passage of the Sesia. The Austrian version, which I received this afternoon, was, that General Gyulai sent Count Stadion to make a forced reconnaissance of the French position. He fell in with a superior force, and retired according to orders. He makes no mention of Cialdini's victory. General Count de Flahault, who was with me, seemed to think it an affair of outposts. He is much pleased with me for having accepted him when it was proposed to send him here as Ambassador, and told me that I had done more for him than his friends the Whigs ever had, Lord Palmerston having once positively refused to have him. Lord John Russell is said to be ready to serve under Lord Palmerston.

May 23rd.—The King of Naples, *alias* Bomba, is dead.

I hear the Austrians boast of having resisted, with 15,000 men, 40,000 of the Allies, for four hours, and only retreating before overwhelming masses without losing a gun; but the natural question is, Where was the rest of their army? and why was it not present?

Lord Normanby, who is at Florence, says that Sardinia now pays taxes to the amount of 55 per cent. for the support of the army. At this moment the poor peasants are in a lamentable state, the mulberry trees cut down, which feed the silkworms—their great article of trade.

May 24th.—The French papers give an account of the battle of Montebello, making out they were only 4,000, and the Austrians 18,000. Lord Cowley told Walewski he wondered he was not ashamed of putting such statements in the 'Moniteur,' to which he returned no answer. The account from Turin, dated May 21, says that the Piedmontese cavalry were driven out of Casteggio by the Austrians, and followed by them to Montebello. The French, under Forey, arrived to their support, but after a severe contest of two hours the Allies were driven out of Montebello. They were then reinforced, and recaptured the village after much fighting and slaughter, the Austrians suffering severely during the retreat. At Casteggio they rallied and waited for the French, who were repulsed, and retired in disorder to Montebello, both parties entering the village pell-mell with fearful slaughter. The French admit having had between six and seven hundred men *hors de combat*. It is said that General Baraguay d'Hilliers sent to wake Louis Napoleon in the middle of the night of the 19th and 20th, telling him he expected to be attacked before day-break. The Emperor replied, 'Est-ce là tout? Ce n'était

vraiment pas la peine de nous déranger !' and went the next morning to visit the battle-field of Marengo.

May 27th.—The Queen returned to London yesterday, and we are invited to dinner to-morrow.

Hudson telegraphs that Garibaldi has beaten the Austrians at Varese.

The Dowager Duchess of Hamilton died last night. She had been one of the handsomest women of her time, and was the daughter of Mr. Beckford, well known for his love of art and his collections.

It is said the Emperor is at Alessandria, and following the dangerous precedent of Marc Antony in Egypt.

May 29th.—The Queen and Prince feel very strongly the defeat of the Austrians, and are anxious to take their part, but I told Her Majesty that was quite impossible; this country would not go to war even in support of Italian independence, and there would not be ten men in the House of Commons who would do so on behalf of Austria. Her Majesty and his Royal Highness are quite aware of this.

Garibaldi is reported to have gained three victories.

The number of French killed at Montebello is now officially announced as being 1,163.

Very little joy is shown at Paris at the French victory. It seems well ascertained that the Emperor went off sight-seeing at Marengo instead of joining his troops or sending reinforcements to the front! The Piedmontese say they have crossed the Sesia and defeated the Austrians at Palestro, and that Garibaldi is at Como. At these last battles the King of Sardinia showed great intrepidity. He headed his troops and was in the thick of the *mêlée*.

June 1st.—I hear there is to be no vote of censure on our Government, but no doubt Lords Palmerston and John Russell, with those who expect to form part of their Government, are most factious, and determined to turn us out if they possibly can.

Madame de Persigny was at the Queen's concert last night, dressed like a little girl, in white, with pink ribbons, without jewels or flowers.

June 3rd.—The newspapers are beginning to make remarks on the difference between Victor Emanuel and Louis Napoleon—the former fighting for three consecutive days at the head of his soldiers, and bivouacking with them on the field of battle, whilst the latter picnics with Madame C——. However untrue this may be, there is no doubt that the French are giving the Sardinians the roughest portion of the business to perform.

June 4th.—Lords Palmerston and John Russell and Sidney Herbert have issued a paper signed by them, to call a meeting at Willis's Rooms, and to agree upon an amendment to the Address.

June 6th.—I received this morning from Lord Cowley a telegram announcing a great victory gained by the French at Magenta. The Emperor's message to the Empress admits 3,000 French killed and wounded, and 15,000 Austrians *hors de combat*. After the battle of Palestro, in which the French took no part, the King asked for a French division to assist him and enable him to get a little rest, as his forces were exhausted after twelve hours' fighting. The French, though they had 50,000 men near or in the town, refused, and the King had to entrench himself, and his men slept with

their muskets piled before them. The Austrians attacked them the next day, and drove them back. A French division came up, but remained some distance behind, and when the King sent to General Trochu to beg him to advance, he refused to engage in the action without orders from the Emperor, who was not there. The Sardinians would have been completely crushed if the colonel of the 3rd Regiment of Zouaves had not rushed to their rescue without orders, crying, 'Mais, ces malheureux vont être abîmés!' and then made the famous charge which resulted in taking the Austrian battery and saving the Piedmontese army.

June 7th.—The Queen opened Parliament. I acted, as Lord Willoughby's substitute, as Lord Great Chamberlain.

There are no details of the battle of Magenta, but the French loss is so great that they do not dare announce it in Paris. Two generals, Espinasse and Claire, are killed. At Castelnovello, near Mortara, wounded Austrians were murdered by the peasants.

June 8th.—Telegram from Lord Augustus Loftus from Vienna, saying the fighting continued all Sunday, the bridge of Magenta being taken and re-taken six times, and the slaughter great on both sides. The Austrians had not retreated or the French gained an inch.

June 9th.—I received a telegram from Paris, announcing the entry into Milan of the Emperor and King. I cannot understand why the French were so long entering Milan, as the battle of Magenta was fought on June 4, and it was not till the morning of the 8th that the two sovereigns made their entry. The distance is only twelve miles. General Baraguay d'Hilliers and Marshal Vaillant have been super-

seded by Marshal Randon and General Forey. The former is accused of allowing himself to be surprised at Montebello, and the latter is too heavy to ride, and is obliged to go about in a carriage. The retirement of Baraguay d'Hilliers throws great doubt on whether Montebello was a victory to the French. If it was, this is the first instance of a general in command of a victorious army being superseded.

Lady Palmerston told Lady Tankerville that we should be beaten by twelve on the Address. I am also of that opinion, and, as far as I am personally concerned, shall be glad, as I am ill and tired.

June 10th.—I had an audience of the Queen to-day. Both Her Majesty and the Prince appeared to be anxious about the position of the Government, and the events of the war in Italy, which must affect all Germany. They know Lord Palmerston's sympathies with France and Sardinia against Austria.

June 11th.—Lord Derby's Government was beaten this morning by a majority of 13—323 for the amendment to the Address, 310 against. The division took place at half-past two, and the result was received with tremendous cheers by the Opposition. Azeglio and some other foreigners were waiting in the lobby outside, and when Lord Palmerston appeared redoubled their vociferations. Azeglio is said to have thrown his hat in the air, and himself in the arms of Jaucourt, the French Attaché, which probably no Ambassador, or even Italian, ever did before in so public a place. We held a Cabinet Council at eleven A.M., and at twelve Lord Derby went to the Queen to tender his resignation and that of his colleagues. The Queen wrote him a very kind letter this morning, saying that she was much grieved at his

Government being defeated, but would not part from him a second time without a mark of her favour, and gave him the Garter, making him an extra knight, which is hardly ever done, except for Royalties, and at the same time she told him she would give Sir John Pakington and me the Grand Cross of the Bath, on which I was congratulated in the kindest manner by all my colleagues. It is much better for our credit to resign now, than to struggle through another session with a majority against us, hampering every measure brought forward, and obliging us to make humiliating concessions derogatory to the character of the party. We have now been turned out by a mere trial of strength. Nothing serious has been brought forward against us, only vague and general accusations of having mismanaged Reform and *not preventing war*; but, as the Italian papers have not yet been given to Parliament, they have condemned us without evidence on the latter point.

June 12th.—It is said that Lord Clarendon refuses positively to join Lord Palmerston. The same authority declares there is no doubt that Persigny came with orders not to spare money in getting votes against us at the election; that one gentleman received 480*l.*, the cost of his late election, is well known.

Thus fell the second Administration of Lord Derby. With a dead majority against him, it is evident that he could not for long have maintained his ground, but it is equally certain that he would not have been defeated on the Address if Disraeli had previously laid on the table the Blue-book containing the Italian and French correspondence with the Foreign Office. Why he chose not to do so I never knew, nor did

he ever explain it to me; but I presented it to the House of Lords at the last moment when I found he would not give it to the House of Commons, and at least twelve or fourteen members of Parliament who voted against us in the fatal division came out of their way at different times and places to assure me that, had they read that correspondence before the debate, they never would have voted for an amendment which, as far as our conduct respecting the War was concerned, was thoroughly undeserved, we having done everything that was possible to maintain peace. Mr. Cobden was one of these, and expressed himself most strongly to me on the subject. It may be asked why Lord Derby did not himself order this Blue-book to be produced; but the fact was that he wished to resign, worn out by repeated attacks of gout and the toil of his office, and was indifferent to continuing the struggle. When, a few days after, the Blue-book was read, I received as many congratulations upon its contents as during the past year I had suffered attacks from the Opposition and from the 'Press,' and many members repeated over and over again that, had they read it, they would not have supported the amendment.

June 14th.—Everybody is at Ascot. The Queen is gone to Windsor, but returns to hold a Council, when the new Ministers will be sworn in if their Government is formed. At present only Lord John Russell is appointed as Foreign Secretary. Lord Palmerston wished for Lord Clarendon, but the former insisted on having it himself. Our party are very much displeased with Disraeli for not laying the French and Italian correspondence on the table of the House of Commons in time, as all agree now that we should have had a majority if that had been done.

Lord M. to Lord Cowley.

Foreign Office : June 14, 1859.

My dear Cowley,—It only remains for me to thank you for all the able and cheerful assistance you have given me. You have been my right-hand man, and I hope the future Government will continue to avail themselves of your services. . . .

They are squabbling about the Chancellor at this moment, as to whether he should be Cranworth, Bethell, Cockburn, or Romilly. I conclude Hudson is dancing about with joy at the development of his lucubrations. Azeglio was waiting at the House of Commons door, and when the division was announced, cheered and drummed on his hat, to the indignation of our defeated M.P.s. Fancy you, the English Ambassador playing such antics at the gates of the Tuileries! What mountbanks Italians are! He and Jaucourt embraced and halloed in the most frantic way when Palmerston walked out of the House. Persigny has not been near me for above a week. Dizzy would not let me lay the Italian papers the first night, and Clarendon says this lost us the division! If I had not insisted on Friday, they could not have appeared at all. Adieu.

Yours truly,

MALMESBURY.

June 16th.—Lord Derby made a short statement about his resignation of office, and attacked Lord Granville for having repeated what had passed between the Queen and him. The substance of their conversation appeared in the 'Times' next morning, and must have been either sent by him or repeated to some one who sent it, the only people present being the Queen, Prince, and Lord Granville. I hear Her Majesty was very much displeased when she read the article. Lord Granville confessed he had been indiscreet, and had repeated his conversation with Her Majesty to his political friends, and as Mr. Delane dined with him on that day, there is little doubt how the statement got into the 'Times.'

June 18th.—We all went to Windsor to give up our seals of office. I had a long audience of the Queen, who was most

kind and gracious, and went so far as to say she was sorry to lose my services. All my colleagues, as they were coming back in the railway carriage, praised the Blue-book on Italy, except Disraeli, who never said a word.

The new Cabinet is as follows: Prime Minister, Lord Palmerston; Chancellor of the Exchequer, Mr. Gladstone; Foreign Secretary, Lord John Russell; Home Secretary, Sir George Cornwall Lewis; Colonial Secretary, Duke of Newcastle; War Secretary, Mr. Sidney Herbert; Indian Secretary, Sir Charles Wood; Admiralty, Duke of Somerset; Lord Chancellor, Lord Campbell; President of the Council, Lord Granville; Privy Seal, Duke of Argyll; Postmaster-General, Lord Elgin; President of the Board of Trade, Mr. Cobden; Poor Law Board, Mr. Milner Gibson; Secretary for Ireland, Mr. Cardwell; Chancellor of the Duchy of Lancaster, Sir George Grey.

Lord John Russell came to see me at seven o'clock this afternoon, as is customary for the new Secretary to do, in order to get a *résumé* of the state of foreign affairs. He expressed himself anxious to keep up the navy and defences of the country, and observe strict neutrality, although we know that Lord Palmerston wishes the war to proceed at any cost for the emancipation of Italy. Gladstone announces his intention of cutting down our expenditure, and has refused to take our estimates. I foresee in all this the seeds of future discord; and the amount of talent in the Cabinet, instead of facilitating legislation, will impede it.

Lord M. to Lord Cowley.

Foreign Office: June 18, 1859.

My dear Cowley,—I am just come from Windsor, where the last act was consummated, and I am about to have a long hour's conversation with Lord John. The Cabinet is remarkable for its *personnel* of talent, and for having *three* Dukes in it. The successes

of the French army give serious cause of reflection. Here is a man professing to be *unprepared*, who has in six weeks sent an army of 150,000 men and 400 guns, with pontoons, &c., from France to the Mincio, driving the finest army possible before him like sheep. To believe he will stop or be stopped is what I cannot do. The next year will be one of triumph and debauchery. Then will come the Rhine quarrel, but he will fight shy if he can of England. It is a *superstition* with him to do that. You still seem to believe in Walewski and Louis Napoleon; I cannot do so. Now our Blue-book is together, it is evident that he never meant a Congress. The proofs are the Russian proposal, which floored you, and his refusal to make Sardinia disarm on our guarantee. Our Blue-book—for it is yours and mine—has had the most wonderful success, and completely turned the tide which the newspapers had driven against us; but Disraeli would not let me lay it the first day. Clarendon, and all the Whigs, and our men say that it would have saved us if it had come out. If I had not laid it myself on the Friday, it would never have appeared at all! His real reason for this strange line was that he *had not read it*, and could not have fought it in debate. The absence of the document enabled both Palmerston and J. Russell to make the most unfounded assertions that we ‘had threatened France,’ &c. I suppose all this will end in a Congress at last.

Yours truly,

MALMESBURY.

Mr. J. F. Delane to Lord M.

16 Serjeants' Inn: June 20, 1859.

Dear Lord Malmesbury,—Allow me to suggest in reply to your phrase ‘posthumous praise,’ that it was not my fault that the praise came too late. I sincerely believe that if you had published your despatches a fortnight earlier they would have had a very important influence on the division, and I think it has been sufficiently proved that I should have done you justice irrespective of party interests.

Faithfully yours,

JOHN F. DELANE.¹

¹ I wrote to thank Mr. Delane for his posthumous praise of my Italian correspondence in the Blue-book. Mr. Delane was the celebrated editor of the *Times*, and a man of great intelligence, much appreciated in society by both political parties.

This was an answer to a note which I wrote to Mr. Delane, the editor of the 'Times,' for praising my Blue-book on the Italian war, after a long course of abuse.

June 21st.—Ferdinand St. Maur, the Duke of Somerset's son, called to thank me for the letter of introduction which Count Apponyi has given him at my request to Count Rechberg, the Austrian Prime Minister. Ferdinand wishes to join the Austrian army and see the campaign.

June 22nd.—Mr. Burrell called. He came from Hamburg, and travelled in the train with a French colonel who was going to join the army in Italy, and who said they were sadly in want of officers, an immense number having been killed. They were picked off by the Tyrolese riflemen.

June 23rd.—An order has been given by Lord John Russell that everything *without exception* is to be sent to Lord Palmerston and the Queen without his marking it. I suppose this is to make a contrast with Lord Palmerston's conduct when Foreign Secretary under *him*, and when he turned him out for not sending the *famous* despatch to the Queen and himself.

June 25th.—My father-in-law, Lord Tankerville, died last night. He was above eighty. He walked to his bed without any assistance, and his valet found him dead in the morning. He had always been most kind and friendly to me.

June 26th.—The French gained another great victory¹ on the 24th, owing, it is said, to the folly of the Emperor of Austria, who, contrary to every rule of strategy, crossed

¹ On the plain of Solferino.

the Mincio to offer battle to the Allies, with the river in his rear. The battle lasted twelve hours. The right wing of the Austrians, under Benedek, had defeated the Piedmontese, but, their centre being broken, they were forced to retire, which they seem to have done in good order, not having lost any of their field artillery. The French claim three flags and 7,000 prisoners, but say nothing of their own losses, which must have been great, as they were unable to pursue the Austrians; and it is remarkable that in both the last combats, after desperate fighting, the Allies have never been able to follow up the beaten army. They are, therefore, very much of the nature of drawn battles.

At Magenta it was quite so, for on the second day they were held in check, and the greater part of their army retired across the Ticino to reorganise, which they did not effect till three days after the battle, when they entered Milan, only twelve miles off. The Austrians had the best of the battle till one o'clock, when MacMahon came up and saved the day.

June 29th.—The French losses must be very heavy, as they have been three days inactive since the battle of Solferino, and, according to the telegrams, are only just crossing the Mincio. The Sardinian cavalry have been nearly annihilated.

June 30th.—Colonel Claremont, our Commissioner with the French army, writes that it has lost 15,000 killed and wounded, among whom are two generals, Dieu and L'Admirant. He says that the wounded suffered horribly from the intense heat and want of water; the drought in the country

where the French are encamped being so great that many children belonging to the peasantry in the villages have died of thirst. Colonel Claremont says also that the Austrians retreated in perfect order, and at that moment a tremendous storm came on; the sky was perfectly black, and the constant flash of the lightning, the hurricane, and deluge of rain and hail, all mingled with the roar of cannon, made the most awful scene that can be imagined. When the sun again shone forth, the Austrian columns were just visible in the distance. The French, though victorious, had suffered so much that they could not pursue. The feeling at Vienna is very bad. They accuse the Emperor of having sacrificed the army by his own and Gyulai's mismanagement. This is supposed to be the reason of his return to Vienna.

I went at three o'clock to the Palace to attend the chapter of the Bath and to receive the Cross from Her Majesty's hands.

July 1st.—Ossulston, Lord Wrottesley, and I attended Lord Tankerville's funeral, which took place at Harlington, in the churchyard of which stands, I believe, the largest yew tree in England. I never saw one so enormous, excepting perhaps that at Broomfield, in Somersetshire.

July 2nd.—The losses of the French and Austrians are beginning to ooze out. They are apparently terrible, judging by what they admit. The 'Moniteur' confesses to the French loss being 720 officers *hors de combat*, 120 of whom are killed, and 12,000 privates killed and wounded; but private accounts state the numbers to be three times as great. The French Chasseurs d'Afrique, who were sent in pursuit of the Austrians on the 24th, were completely ridden over by the Uhlans. The Sardinians own to having lost 5,000 killed

and wounded. The Emperor Louis Napoleon announced in a despatch to the Empress, dated July 1, that the arrival of Prince Napoleon at Villaggio with 35,000 men has enabled him to approach Verona; that he has left the *corps d'armée* at Goito to watch Mantua, and is about to assemble another at Brescia to watch the passes of the Tyrol. The Austrians own to having lost 2,000 killed and 8,000 wounded.

July 4th.—The King of the Belgians sent for me to-day, but had nothing particular to say, so it was evidently only a compliment. He sent for Lord Derby in the same way yesterday. He told me, however, that Lord John Russell had sent a very sneering despatch to Prussia, but he did not think Prussia would go to war, and that he meant to fortify Antwerp.

The heat is becoming fearful, and the smell from the Thames so bad in Whitehall Gardens, where we live, that we cannot open the windows.

Lord John Russell has cancelled Sir Arthur Magennis' appointment to Naples, and recalled Lord Chelsea, who is Secretary of Embassy at Paris. Lord John's brother-in-law, Elliot, is to have Naples, and a Grey gets Lord Chelsea's place in Paris, so the old favourites of fortune are sitting on the sunny side of the hedge.

Prince Esterhazy called upon me, and admitted the mistakes of the Austrian generals, but said that the troops fought heroically. The Emperor Francis crossed the Mincio, contrary to Marshal Bessé's advice. His army marched fifteen miles, fought for fourteen hours, and then marched back fifteen miles without tasting food, and under a burning sun. Many who were unwounded left the battle-field, lay down, and died from pure exhaustion.

July 8th.—This great heat is increasing. Fahrenheit stands at 90° in the shade by day, and 80° at night. The French and Austrians have agreed upon an armistice, in consequence of which Lords Stratford and Elcho will withdraw their resolutions tending to force the Government to keep peace. So it is saved. The demand for the armistice came from the French Emperor. I believe our Ministers telegraphed to tell him the danger they were in, should these motions be carried, as the effect would be, even if they were not turned out, to tie their hands and prevent their being of use to him during the recess. A very bad fever has broken out in the French army, and this, combined with his losses at Solferino, has obliged the Emperor to ask for an armistice. The request came from himself; it is to last till August 15. Another report is that the two Emperors are to settle everything between them without the interference of any other Power.

'Bear Ellice' is just returned from Paris, where he dined with M. Fould, and he says the French Ministers, now they have read my Blue-book, do me justice, and profess to be satisfied that I behaved impartially and fairly towards them.

July 10th.—I hear that the Emperor Napoleon and Cavour are quarrelling. The latter wants to annex everything to Sardinia, and the former will not agree, and is alarmed at the state of Romagna. The Pope threatens to excommunicate Victor Emanuel; the French clergy take the Pope's part, and it was with great difficulty that the Archbishop of Paris was persuaded to officiate at the *Te Deum* in honour of the battle of Solferino.

Madame Apponyi called. She said, respecting the armistice, that though it was Louis Napoleon who asked for it,

there were some things which made it advisable to grant it; but that no unreasonable concessions would be made, and quite scouted the line of the Adige, saying the Austrians would not give up the Quadrilateral. She spoke bitterly of the present Government, saying, when I mentioned that they promised neutrality, 'Elle est jolie, leur neutralité.'

July 11th.—Hotter than ever. Persigny called on me, and told me he thought there was a good chance of peace. The two Emperors were to have a conference this morning at nine. Louis Napoleon goes directly to Paris. He has issued an address to his army announcing his departure, and that Marshal Vaillant is to have the command in his absence. At the first shot he will return to them.

The thermometer is 97° Fahrenheit in the shade, and the French are devoured by flies and other insects.

July 12th.—I got a letter from Persigny announcing that peace was signed between the two Emperors, and the conditions, saying that the Emperor of Austria gives up Lombardy, to the line of the Mincio, to Louis Napoleon, who gives it to the King of Sardinia. This is a repetition of the 'Cagliari' story, and is humiliating to Sardinia, for in both cases the concession has not been made to her but to her protectors. In the 'Cagliari' case, the ship was given to England and made over by her to Sardinia. In this one, Lombardy has been conquered by France, who has assumed the whole glory of the campaign.

Parma, Modena, and Tuscany are restored to their former possessors, and the Pope is to be the head of an Italian Confederation, but this never can be carried out. Venice and its territories still belong to Austria, but are in

some way to be independent. This part I do not understand, and the whole arrangement must be very unsatisfactory to the Italians, who have every reason to think themselves sold; the more so that the French get Nice and Savoy, which are the most ancient of Victor Emanuel's family possessions.

July 13th.—A fresh breeze, which makes the heat more endurable, though 90° in the shade and 81° in the house. Everybody is laughing at the peace, particularly at the Pope's title of 'honorary president,' which is certainly absurd. The whole arrangement is astounding, as pretending to be a solution of the Italian question, and as giving independence to Italy. Lombardy, up to the Mincio, is annexed to Sardinia—not made a free State, as the Lombards wished, for they hate the Piedmontese. Modena, Parma, and Tuscany are forced to return to their allegiance and rejected sovereigns; and the Pope, whose territories are worse governed and more miserable than any part of Italy, is made honorary president over the whole confederation. And it is for this miserable humbug that a hundred thousand lives have been sacrificed.

Count Cavour has resigned in a rage at the way in which the Italians and his master have been sold, as he intended to have annexed the whole of Italy to Sardinia. He is especially furious at Louis Napoleon annexing Savoy.¹ It is said a very angry scene took place between them, and that Cavour was so violent and insolent in his language,

¹ This fury of Cavour at the cession of Savoy was the consummation of his histrionic powers. He had promised it to Louis Napoleon ever since their meeting at Plombières two years before, and it was in fact the condition of the Emperor's assistance.

that the Emperor threatened to have him arrested, when he replied, 'Arrêtez-moi, et vous serez forcé de retourner en France par le Tyrol.'

July 16th.—We went to the banquet given to the late Ministers at Merchant Taylors' Hall; very splendid. Lord Derby made a fine speech. Disraeli followed; after which my health was proposed.

July 20th.—The papers give an account of Louis Napoleon's reception at Turin, which was a very cold one, he and the King entering the town together in an open carriage. The latter was cheered, but there was not a single cry of 'Viva l'Imperatore!' or 'Viva la Francia!' Cavour, who was alone in the next carriage, was received with showers of nosegays. The Emperor left the following morning at 6 o'clock, arriving at St. Cloud at 8.30 P.M. next day.

July 21st.—Persigny came to give me the account of how the peace was brought about. M. de Persigny, after the armistice, by the Emperor's order, went to Lord Palmerston and said that the time was come for mediation, and suggested conditions—namely, Venice and its territories to be taken from Austria, not annexed to Sardinia, but made into a separate and independent state. There were other conditions, but this was the principal one. That Lord Palmerston agreed to this, and rode down to Richmond to tell Lord John Russell, who was equally delighted; and that the proposal was adopted by them and sent to the Queen, who was at Aldershot, which occasioned some delay. That Her Majesty refused her consent, saying the time was not come

yet to make these proposals, as the fortresses were not taken. That, however, in the meantime, Persigny had telegraphed the consent of the English Government to his master, who immediately asked for an interview with the Emperor of Austria, showed him Persigny's despatch, saying, 'Here are the conditions proposed by England and agreed to also by Prussia. Now listen to mine, which, though those of an enemy, are much more favourable. So let us settle everything together, without reference to the neutral Powers, whose conditions are not nearly so advantageous to you as those I am ready to grant.'

The Emperor of Austria, not suspecting any reservation, and not knowing that the Queen had refused her consent to these proposals, which, though agreed to by her Government, were suggested by Persigny evidently to give his master the opportunity of outbidding us, and making Francis Joseph think that he was thrown over by England and Prussia, accepted the offer, and peace was instantly concluded.

Louis Napoleon in his speech to the Senate and Chamber, who waited upon him at St. Cloud, acknowledged fairly that he could not have taken the fortresses, if at all, without too great a sacrifice of life, and also that it would have entailed a general war and revolution all over Europe.

I think it right in this place to interrupt my diary, and, passing over two years for a time, to relate a conversation which I had with Napoleon III., on the subject of my tenure of the Foreign Office, previous to and after the war in Italy.

The Emperor entertained throughout Lord Derby's administration of 1858-9 a real or pretended conviction,

encouraged by Walewski and the English ex-Ministers, that we were irreconcilably hostile to the liberation of Italy, and to the French Government, which had determined to effect it, as far as concerned the Northern part. It was therefore that, being on a tour through France in 1861, I wrote to Persigny from Tours to say that I should be soon at Paris, and wished to have an audience of the Emperor. To this his Majesty consented. I had not seen him since Cherbourg, where I attended the Queen in August 1858, and when I found him still resenting our coming into office upon the question which arose from Orsini's attempt on his life. The House of Commons had refused to pass Lord Palmerston's bill to alter the law under which Dr. Bernard was to be tried as an accomplice, and Lord Palmerston had resigned in consequence. Since then, being at the head of the Foreign Office, I received various hints from the Emperor's Ambassadors that he considered our party hostile to himself, and all my attempts to check his interference with Lombardy had confirmed his dislike. Palmerston and his then slave, Persigny, with all their following, male and female, both in London and Paris, aggravated the Emperor's prejudices to such an absurd degree as to make him believe that I was getting up a *German coalition* against him. These impressions, I knew, remained; and my object was to remove them for the sake of the two countries, should the Conservatives again return to power.

He received me on April 6, at two P.M., in a room on the ground floor, opening out of the central pavilion of the Tuileries. I told him why I wished for an interview, and he said it was quite true that my party had behaved to him in the most hostile manner, but that he did not wish to go over the past. I insisted on doing so, and told him that, on

Bernard's affair, when we first came into office, Persigny was so excited with the defeat of Lord Palmerston and his quarrels with Walewski, that I never could have a moment's reasonable conversation with him, or get any notion of his Majesty's ideas; that when Polissier came we all liked him, but that never once could I have an open and argumentative discussion with him on any points of policy, as he apparently had no information or orders from Paris, so that, in fact, for the fifteen months I was Foreign Secretary, I never had a chance of personally holding frank communication with any French Ambassador. As to planning a *German* coalition against him, I said my despatches were printed and extant, to prove that it was our Government who had prevented the Prussians and other German States from joining Austria when he and his allies crossed the Ticino. He was very much struck with this statement, and said: 'It is always so, when one hears from one's Ministers at the small Courts, as I did this from the Court at Saxe-Weimar.'

The Emperor then held forth on the hatred of the aristocracy in England and of the Press against himself, though he believed that the people had no such feeling. He abused our suspicion, fear, and useless preparations. I replied that no man could astonish the world as he had done lately by his performances in Italy, without frightening it also, and that all we did was for defensive purposes.

His Majesty was as abusive and evidently as ignorant of the nature and power of the English Press as I had always found him, expressing both it and its influence. He was much hearted in our wish Lord Palmerston's Government, who he expected all he did, and was always complaining of the English Press, and he ridiculed it as a child in the street, and said that he would like to see it as you

ought to have twice as many as I, as they are your principal protection.'

He confessed he did not know what to do with the Pope, who, though defended and protected by him, harboured his enemies under his own flag, meaning the French Royalists.

He then plunged into the history and results of the Lombard war.

'When I determined to support the Piedmontese in the event of Austria crossing the Ticino, and saw Cavour in 1858, it was agreed between us that France should expel the Austrians from the *whole* North of Italy, and that the Piedmontese should pay the cost. At the battle of Solferino the French victory left my army very short of ammunition, with a loss of 17,000 of its prime troops, 150 miles from my base of operations, and with fever, still more fatal than the battle, raging in its ranks. I could not advance, and my retreat must have been through a *hostile* country, as the Italian peasants east of Milan were strongly for the Austrians. Fortunately for myself and the shattered Italian army, I obtained the Peace of Villafranca; but Cavour, who is no soldier, and either did not or would not comprehend the situation, was furious, and declared that the Piedmontese Government, as I had not fulfilled my covenant by conquering Venetia, was not bound to pay the expenses of the war. It was impossible for me to return to Paris with a loss of 50,000 of my soldiers, and ask the French to pay 30,000,000*l.* without any equivalent. There would have been one in the glory and political and national influence of my victories if Piedmont paid the cost; but as that was refused, I was obliged to take the material compensation of annexing Savoy, which might be considered by France to be worth the price of her men and money.'

Such was the Emperor's account to me of this great transaction; and no doubt the Piedmontese Government found it easier to pay in territory than in cash, and were in reality better pleased with the bargain, for, besides this, they eventually annexed Modena and Tuscany to Turin.

The following is the circular addressed in a despatch to Her Majesty's representatives at the German Courts, a copy of which was sent to Paris but *which the Emperor never saw*, and which I therefore subsequently gave to the Duke of Hamilton, who showed it him to prove that our Government had done all they could to localise the Italian war and prevent a general one.

Foreign Office : May 2, 1859.

Sir,—I have to acquaint you that Her Majesty's Government witness with great anxiety the disposition shown by the States of Germany to enter at once into a contest with France. Her Majesty's Government cannot perceive that at the present moment Germany has any grounds for declaring war against that Power, and still less would the Confederation, in their opinion, be justified in prematurely adopting any course which would bring on a European war.

It is desirable, however, that the Governments of Germany should entertain no doubt as to the course which in such a case Her Majesty's Government would pursue, and therefore you will explicitly state to the Government to which you are accredited that if Germany should at present, and without a *casus fœderis*, be so ill-advised as to provoke a war with France, and should, without any sufficient cause, make general a war which on every account ought, if possible, to be localised, Her Majesty's Government determine to maintain a strict neutrality, can give to Germany no assistance, nor contribute by the interposition of the naval forces of this country to protect her coast from hostile attack.

The elections now proceeding afford an undeniable test of public feeling on this point, and it may be said to be the only one in which the English people appear to be at the present moment absorbed. That Germany should arm and prepare for eventualities is natural and right, but in the opinion of Her Majesty's Government no act has as yet been committed by France against Germany, and no

treaty obligation subsists which justifies her to provoke an attack on her own territory or an invasion of France. I am, &c.

MALMESBURY.

Both Count Walewski and I had received intelligence that the whole of the Prussian army was to be mobilised in consequence of the strong feeling in Germany against France.

July 23rd.—Louis Napoleon is evidently alarmed at the results which the peace may have for him, as he loses no occasion for giving explanations; but all he says appears to me to make the matter worse. In his speech to the Diplomatic Body he said Europe was so unjust to him that he was compelled to conclude the peace to show his moderation and his wish not to engage Europe in a general war. The tone of this speech was considered so unsatisfactory that the Funds fell directly.

August 5th.—Sir John Burgoyne, who had paid us a visit at Heron Court to survey the site of Hengistbury Head for military defences, left.

August 11th.—Left London for Achnacarry. We travelled all the way by land.

September 1st.—I went to the Forest of Gusach, killing three good stags. I was obliged to help to carry them down the hill, so that I did not get home till ten o'clock.

September 5th.—The Tuscans have offered the sovereignty of Tuscany to Victor Emanuel, who declines giving a positive answer, saying that he would willingly accept their

offer, but must first consult European Powers, and hints at a Congress.

September 16th.—Accounts from China very sad, and, if true, Mr. Bruce is to blame. It is reported in a private letter published by the 'Times' that the Chinese authorities sent word that the Peiho was blocked up, and no ships of war would be allowed to go up to Pekin; but that if they went by another road farther north, they would be received. Mr. Bruce determined to force the passage in spite of this warning, and a disastrous defeat has been the result. Admiral Hope never sent any reconnoissance, so that he was ignorant of the erection of the batteries, which were carefully masked. He then landed the crews of the gunboats without knowing the nature of the ground. The men floundered through a deep morass, their ammunition got wet, they were unable to take scaling-ladders, and after a hard struggle, under a heavy fire, found themselves close to the walls of the battery without the means of defence or attack; but not a man thought of retreating until orders were sent from the rear, when they retired with great reluctance, carrying off all their wounded, among whom was Admiral Hope himself.

September 19th.—Duke of Manchester's servants arrived, bringing the news that the Duke and Duchess had reached Tomadown, and, being unable to procure ponies, had started on foot across the mountains. They had no guide and no gillies, so we could not help fearing that they had either lost their way or that the Duchess had knocked up and been unable to proceed, for they started at eleven and ought to have arrived by five. I immediately sent off ponies, and Mr.

Bidwell went with them; but returned saying he had gone three miles along Glen Keich to a point where he could see five miles along the road to Glengarry, and with the exception of a stag, which he put up, there was not a living creature visible. Upon this I despatched John Macdonald, the stalker, though one might as well look for a boat in the Atlantic as search for anybody in these wild hills. We therefore remained very anxious until nine o'clock, when we heard the door-bell ring. We all rushed into the hall, and the Duke and Duchess were gladly welcomed by the whole party. They had walked the whole way from Tomadown, mistook the path, and found themselves overlooking Loch Lochy, eight miles from Achnacarry. They descended Clunes with great difficulty and some danger, and came along the shore of the lake, where there is a safe road. It was a most imprudent expedition.

September 30th.—Lady Chesterfield and Lady Evelyn Stanhope arrived. The former caught several *salmo ferox* in Loch Arkaig.

October 6th.—Sir James Hudson arrived yesterday, and to-day went out and killed an enormous stag in Gerraran, not getting home until eleven at night. The wind was contrary, and so strong that the men could not pull down the lake against it, and were obliged to beach the boat in a sheltered place, and walk eight miles along the shore. News of Lord Jersey's death, on the 3rd, at above eighty.

October 10th.—Sir James Hudson went to Glen Kamachray, intending to sleep at the shepherd's hut in order to be on his ground early the following day.

October 11th.—Sir James returned for dinner, having killed nothing, and gave a very amusing account of his night at the bothy. He said there were seven men, five dogs, three women, and a cat in two small rooms, more like hen-coops than rooms, and only three beds for the whole party. The maid-of-all-work asked him with whom he would like to sleep, and he answered that if he couldn't sleep with her he would prefer Macoll, the stalker. The latter, however, replied, 'Methinks you had better sleep alone.' So Sir James had a bed to himself, as far as I know.

October 15th.—Mr. Ogle, the photographer, arrived, and made some excellent photographs of the beautiful scenery here and of our party. The cold is intense, and we are buried in snow.

October 20th.—A heavy snowstorm came on, lasting all day. The mountains in all directions are covered with snow. The newspapers announce that a treaty of peace has been signed between France and Austria at Zürich, but there is to be a Congress, in which the five Great Powers join.

October 21st.—News of Lord Westmoreland's death arrived. I went to the Pine Forest and had it driven. The twelve-pointer, *alias* 'the enchanted stag,' came out, and stood staring at the beaters several minutes at not more than ten paces, but I did not get a shot. The Highlanders are more than ever convinced that the life of this enormous beast is charmed. Saw a flock of wild swans going south—a broad hint to me to do the same.

October 25th.—I beat the woods of Auchnasoul, and killed

six woodcocks, twelve blackcocks, also the stag whose leg I broke two days ago. This good day's sport and luck has closed my connection with Achnacarry, which has lasted for fifteen years of the prime of my life. I rowed home from Moich with a heavy heart. Loch Arkaig was motionless, and of the colour of obsidian. The sun, after a bright day, had set behind a heavy mass of clouds, against which the mountains of Scaurnahat and Murligan looked ghastly in their garments of snow, whilst the northern slopes and corries of the Pine Forest retained every flake that had fallen. The stags, as is usual in a hard frost, were roaring with redoubled passion in the wilds of Gusach and Gerraran. The herons were screaming as I disturbed them from their shelter in the islands; and then again the roaring of the harts re-echoed through the forest. As I landed at the pier, a freezing mist fell over the whole scene, and thus we parted. *Vale!*

November 4th, Chillingham.—Lord Wemyss told me to-day that Lord Elcho had seen a letter from Louis Napoleon to M. de Flahault, saying that he still was attached to the English alliance more than to any other, but that the feeling in France was getting too strong for him to resist it.

November 11th.—The dinner at the Mansion House on the 9th was a very flat affair. Lord Palmerston and Lord John Russell were both absent—the former at Windsor, the latter ill. Sir G. C. Lewis made some sort of speech on foreign affairs, the only important point being that England had received no invitation to the Congress. None of the foreign Ministers were present, except the Turkish Ambassador, which probably Lord Palmerston knew would be the case, and paid them in the same coin.

November 16th.—My ex-private secretary, Bidwell, is gone to Australia for his health.

We went to Windsor, where we were invited. The party at the Castle consists of Prince and Princess Frederick William of Prussia, Prince Hohenzollern, Mr. and Mrs. Sidney Herbert, Countess Blücher, the Duchess of Athole, Count Perponcher, &c. Prince Albert told me that Balmoral was the driest place in Great Britain. Only sixteen inches of rain fell during the year, whilst in Glasgow they have an average of sixty-two, and in London twenty-five.

November 18th.—Returned to London.

November 26th.—Lord Cowley called on me, and told me that he distrusted the Emperor, and has urged the Government not to relax in their preparations. Louis Napoleon is in very bad health, and though he has lost his energy he has become restless, and it is impossible to know what he will do next.

November 27th.—I hear that neither Lord John Russell nor Lord Clarendon will go to the Congress. It will be held in Paris, and may last six months. The former could not well go if he wished it.

December 2nd.—I returned from Buckenham, Mr. Baring's place in Norfolk. Mrs. Baring is French, a daughter of the Duc de Bassano. Jem Macdonald was there in great spirits, and, as usual, the soul of the party.

The reported bombardment of Tetuan is untrue. What happened is this: a French line-of-battle ship approached too near a small mud fort at the entrance of the river, and

was fired at by the fort, but it is doubtful whether the guns were shotted. The captain did not return the fire, but joined the French squadron for orders, and, returning the next day with four ships of war, destroyed the fort—an outrage.

December 4th.—The Duke of Somerset called and told me that Lord Palmerston was not going to the Congress, and they had great difficulty in finding a proper person.

December 8th.—Lord Derby says he will not support Lord Grey's amendment to the Address, but will vote for the loan for the national defences, and for a 10*l.* franchise for the counties, and 8*l.* for boroughs.

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January 1st.—The principal news is that Lord Palmerston has agreed to a 6*l.* franchise, and has determined to dissolve Parliament if beaten. It remains to be seen whether the Queen will consent to this.

Persigny is in Paris, intriguing to get rid of Walewski, and to try to prevent our party coming to office. He is completely managed by Lord Palmerston, and the two together do all they can to persuade the Emperor that the Tories are opposed to him. The person who gave me this information said that if we came in again the Emperor means to ask for me as Ambassador at Paris. I told him honestly I should refuse.

Lord Derby to Lord M.

Knowsley: January 15, 1860.

My dear Malmesbury,—I return the well-known handwriting enclosed in your letter of the 13th. The information there given tallies with what I have received from other quarters, among others from Madame de Flahault, whom I met at Bretby. The offer of a commercial treaty was, however, coupled, though she did not tell me so, with the proposal of an alliance, *offensive* and *defensive*, with France, and a joint guarantee of the independence of Central Italy! Cowley came here specially to urge the adoption of these two measures; but my latest intelligence is that they were debated in the Cabinet on Tuesday last, strenuously urged by Palmerston and J. Russell, who had confidently assured the Emperor of their success, acquiesced in by Gladstone by the double inducement of his Italo-mania and his Free Trade policy, but, on discussion, rejected by a majority of the Cabinet! ¹ This, if true, and I am assured it is, is very damaging to Palmerston, and will be both embarrassing and irritating to the Emperor. It is added, and not improbably, that the Court has had a good deal to do with the Cabinet decision.

Ever yours sincerely,

DERBY.

January 22nd.—Captain Harrison, of the 'Great Eastern,' was drowned yesterday morning at the entrance of the Southampton Docks in crossing from Hythe in a gig with a lug-sail. It was blowing a hurricane. The 'Great Eastern' is a most unlucky ship, and I remember saying, when I heard the ridiculous way in which people boasted that such a ship had never been built before, that we had at last overcome the power of the waves, and no one would be sea-sick, that such language was a defiance of fate. The event has proved it. The first mishap was in launching her, when she stuck fast

¹ This monstrous policy is confirmed in Mr. Ashley's *Life of Palmerston*. If this is a true account, the *Court* showed its wisdom. What would have been our position in 1870 if we had had an offensive and defensive alliance with France?

and it took six weeks to get her to move, and an additional expenditure of 70,000*l.* The disappointment and excitement killed Brunel, the celebrated engineer. When she started on her trial trip, she nearly went ashore at Greenwich. On arriving at the Nore one of her boilers burst, killing several men, and people became so distrustful about her that she could get no passengers, and was laid up for the winter at Southampton. Now she has reached the climax of misfortune by the death of Captain Harrison, a very clever seaman and gentlemanlike man.

January 21th.—Lord Grey means to propose an amendment to the Address about the Chinese war. We shall not vote with him, but intend to express our opinion of Mr. Bruce's conduct in that country. Disraeli is against the loan for the national defences. If he opposes it in Parliament he is done for, both with his party and the country. There is a very strong feeling in favour of it. There is a hitch in the commercial treaty, and the 'Times' is writing against it.

January 25th.—The Queen opened Parliament yesterday—the longest Speech ever known, and abominably written. Debate dull and flat. Lord Derby praised the volunteers, Lord Canning, Admiral Hope, and the seamen who fought so gallantly in the unfortunate attack on the Peiho; but he reserved his opinion upon Mr. Bruce and upon other subjects mentioned in the Speech, one of which was the commercial treaty.

February 3rd, Heron Court.—Lord and Lady Somerton, Mr. and Lady Rose Lovell, and Lord Seymour arrived; also Mr. A. Lane and Major Nevil. The latter is the second son

of Lady Georgina Nevil, Lord Lucan's sister. He is in the Austrian army, and was aide-de-camp to the Commander-in-Chief in the late war, Gyulai. He said that nothing could be worse than the Austrian generals, and that Gyulai himself had been named to the command by the influence of the Jesuits, whom he toadied. Hesse very old and worn out; Benedek good, but in a subordinate position. We passed a very merry evening.

Lord M. to Lord Derby.

Heron Court: February 6, 1860.

My dear Derby,—I am much obliged to you for your note, and I will come up on Tuesday. I was going to London on Wednesday for a meeting which Colville has called on the subject of our party press. My impression was that we would take no part in what is going on abroad, and that any connection with Normanby and his moves would rather bring down odium (not to say ridicule) on our party. All he does is in a strong *Codino* spirit, in which neither you nor I have any sympathy, and our traducers wish for nothing more than to identify us with that bigoted and unpopular set. As to our coming into office, I confess I have the strongest repugnance to do so upon our *former* basis, twice tried, and twice with the same result—namely, ten or twelve months of sufferance, then a beating, then a dissolution, and then an ejection. Personally, none of us can desire to play so disagreeable a *rôle* once more with the same play and the same parts, and still less can we wish it for the good of the country. It is, therefore, with great satisfaction I hear you say that we must help to keep these cripples on their legs.

Ever yours sincerely,

MALMESBURY.

February 7th.—Lord Derby has written to me to come to London for Lord Normanby's motion about Savoy and Nice.

February 8th.—The debate was good, Lord Derby speaking beautifully. Lord Normanby withdrew his motion, but

it gave the House an opportunity to show their feeling on the question of the annexation of Savoy and Nice to France, and it was evident that the great majority, if not the whole House, was against France. There is a great outcry against the treaty, which, I believe, was signed by France and Sardinia for the cession of Savoy on January 18, 1859, and that Marshal Niel signed it for France.

Lord Clarendon to Lord M.

Grosvenor Crescent : February 8, 1860.

My dear Malmesbury,—I think you ought to see the enclosed, which I received this morning. The commercial treaty is, in my opinion, thoroughly unsound, and a great mistake; but I am sure that rejecting it, making an enemy of the Emperor by delighting his foes and displeasing his friends in France, would be a far greater mistake for all concerned in it. Pray return the letter.

Ever yours sincerely,

CLARENDON.

February 9th.—Persigny is furious at the debate on Savoy in the House of Lords, and I suppose he will be more so if he knows that the petition from Chambéry, addressed to the English people against the annexation, was sent to the newspapers by Lord Derby, to whom it had been addressed by the petitioners.

February 15th.—I went down with Lord Derby to Heron Court after the Levée. We hastened home and caught the three o'clock train after changing our dress—quick work! Lord Derby was in great spirits about his last meeting, which was fully attended, and he seems ready to come in again.

Lord John Russell to Lord M.

Chesham Place : February 15, 1860.

My dear Lord,—I see in the 'Times' and 'Daily News' of this morning that you are represented to have said that I had stated in

the House of Commons that Mr. Bruce, in forcing the passage of the Peiho, had acted exactly according to his instructions. It is always dangerous to rely on reports of what passes in another House of Parliament, and perhaps you never made the remarks I have mentioned. With regard to myself, however, it is due to you to state what I did say.

I said that Mr. Bruce by his instructions was ordered to go to the mouth of the Peiho with a sufficient force, and I read to the House of Commons the words of your instructions. But I said the case of resistance by force to his proceeding up the river in a friendly manner was not contemplated by those instructions, though I did not blame you for the omission. I said that consequently Mr. Bruce found himself with a considerable naval force at the mouth of the Peiho, in face of probable resistance, without instructions.

That no case could be more embarrassing, for, if he returned, he would be blamed for retreating before a force which in the past year had been easily overcome, and if he advanced he ran the risk of the defeat and repulse he had actually experienced.

That no situation could be more embarrassing, nor could anyone pretend to say what Mr. Bruce should have done, having *no instructions* for such a case.

I think I did justice both to your Lordship and to Mr. Bruce. I am sure I meant to do so.—Yours, &c. J. RUSSELL.

February 16th.—Gloomy day, with a high gale. We went out and shot over the rivers, killing sixty head of wild-fowl. Sidney Herbert seems determined to abolish the place of Commander-in-Chief, and to put the army under the House of Commons. If so, the Queen has every right to be indignant at this interference with the rights of the Crown. Nothing will dissuade him from the plan.

February 21st.—The Government had a majority of 63 on Mr. Disraeli's amendment to discuss the treaty before the Budget. Lord Palmerston lost his temper and made a most angry speech.

February 29th.—The Government will carry their Budget. Lord John has declared what we all along suspected, though Lord Palmerston never would give a straightforward answer—namely, that though Parliament may alter any article of the Budget or treaty, yet that any alteration may cancel the whole, as the Emperor, of course, will not be bound by them. It is cleverly managed, but in a very underhand way.

March 4th.—It is now certain that the Emperor means to annex Savoy and Nice without the sanction of the other Great Powers. He now says that he merely meant that he would explain to them his reasons for doing so, but he evidently intends to listen to no objections. The subject was alluded to in the House of Commons, and Sir Robert Peel spoke against the annexation, upon which Bright got up and made the most un-English speech ever heard in Parliament. He was answered in an eloquent and spirited one by Lord John Manners. Mr. Kinglake has given notice that he will move an Address to the Queen condemning the annexation.

Lord Derby to Lord M.

St. James's Square: March 5, 1860.

My dear Malmesbury,—I have received your précis books, which with the other volumes I will keep safely till I have an opportunity of returning them to you here. I do not think we shall do any good by moving for the papers of 1852, but we shall be quite justified in stating, if necessary, the positive assurances which we had from Louis Napoleon previous to our recognition, not of the Empire, but of the numeral. He does not, however, deny these assurances, but rests his demand of Savoy on the readjustment which is taking place of the territorial limits of Northern Italy. The plea is futile enough; but it relieves him from the necessity of denying his former engagements, while it leaves him free, in his own mind, to dispense with them. There is likely to be a very interesting discussion in the Commons to-night on the

Address ; and from what I hear I think it is likely that Savoy may again be brought on the *tapis* by Sir Robert Peel, and possibly a motion made by some outsider, if not by him, for the addition of words condemnatory of the proposed annexation. There may, however, be a preliminary discussion as to the effect which the adoption or rejection of the Address would have on the treaty, of which a word by-and-by. Meanwhile Palmerston is unwell, threatened with an attack of gout ; John Russell very much out of humour, and on very bad terms with the Emperor, who complains that he has not been properly defended by the Government, the truth being, as I believe, that J. Russell and Palmerston are on different tacks—the first opposed to the projects of France, and fancying that he is supporting the cause of Liberal Sardinia ; the second hampered by private engagements contracted with the Emperor before his accession to office, which he is afraid either to repudiate or avow.

I saw Lord Chelmsford yesterday, and had a long conversation with him on the subject of Grey's suggestions. I agree with you that we ought not to attempt by a vote of the House of Lords to set aside the French treaty, objectionable as I think it ; and our course will require careful consideration, after the elucidation which we shall receive from to-night's debate in the Commons. Lord Chelmsford remains firm in the opinion, which is shared by Cairns and Kelly, that although the passing of the Customs Acts by Parliament may be held to be such an assent as the treaty requires to the commercial articles, the eleventh article, that on coal, cannot be sanctioned but by an Act of Parliament. The Queen, under an Act of Parliament, has the power of prohibiting the export of certain articles, or rather of articles which she may deem to come under certain conditions ; and she has no power to divest herself of that which Parliament has given her for the security of the country by any contract with a foreign Power, except under the same authority of an Act of Parliament. If this be so, the Address is an unmeaning form, unnecessary for the commercial object, valueless for the political ; and it may be adopted or rejected without in the least degree affecting the treaty. If the Government contend successfully that the Address is such a signification of the Parliamentary assent as is required by the treaty, and is necessary as a supplement to commercial legislation, I should pause before I took the responsibility of attempting to reject it ; and in

that case I would wish to carry my opposition no farther than would enable me to record a protest, if the forms of the House will allow me, against the Address, that is, against the terms of the treaty. But my final decision must be influenced by what may take place to-night in the Commons. In any case, we ought to have one good debate in our House, embracing the treaty, the Budget, and Savoy. They ought not to be frittered away in separate discussions. This may come on, if the Commons pass the Address to-night, as early as Thursday or Friday. I am not disposed to fight for delay, as I do not want a division.—Yours sincerely,

DERBY.

March 8th.—The papers give Cavour's answers to the Emperor's proposals, which were to annex Parma and Modena to Sardinia, to govern Romagna under the Pope, and to leave Tuscany an independent State; and in case of a refusal of these propositions, he threatens to withdraw his army, and leave the King of Sardinia and the Italians to fight their own battles as well as they can. Cavour has refused—a bold, not to say a most rash and imprudent step; but with him it is *tout ou rien—per fas aut nefas*.

Mr. Kinglake to Lord M.

12 St. James's Place: March 9, 1860.

Dear Lord Malmesbury,—I never made any communication to your Lordship personally, but I conveyed the intelligence privately to Mr. Seymour Fitzgerald, who then represented the Foreign Office in the House of Commons.

What passed was as follows: About this time last year I received a communication from Turin disclosing the scheme for the annexation to France of Savoy and Nice, and it came to me from such a quarter that I could not doubt its truth. In the then state of Europe I did not think it prudent to state the intelligence publicly in the House, but I thought the knowledge of it might be useful to Her Majesty's Government. Lord Palmerston agreed with me that it would be right to communicate it to the Government, but he suggested that the best way to do this would be by speaking to Seymour Fitzgerald. I accordingly told Seymour Fitzgerald that I

wished to speak to him, and after indicating the grounds on which I believed my information to be accurate, I read to him twice over the words of which the enclosed paper is a copy. He seemed to be impressed and much interested. I begged him to remember that the paper signed by the Emperor was a 'pacte de famille,' and *not* a 'treaty.' This took place in the month of March of last year as well as I can recollect.

I trust that this statement will convey to your Lordship, with sufficient clearness, the information you desired to receive.

Yours, &c.

A. W. KINGLAKE.

[ENCLOSURE.—'On the evening before the marriage with the Princess Clothilde, a paper was signed by the Emperor of the French which was called a "Pacte de famille" (not a treaty or convention), promising aid, offensive and defensive, to Sardinia, the King on his side promising Savoy and Nice in return for whatever possessions he may gain in Lombardy. The paper was signed by Walewski.']

March 16th.—Went to the House of Lords for the debate on the Address for the treaty. The debate was a very fine one. The Address was seconded by Lord Cork. Lord Grey then made a fine speech, objecting to it. Lord Wodehouse answered him, and then I was followed by Lord de Grey.¹ Lord Overstone spoke against the treaty. Lord Grey persisted in dividing the House, though Lord Derby asked him to abstain from doing so. The division took place, and the Government had a majority of 30.

March 17th.—Naples is in a dreadful state. The tyranny of the present King far exceeds that of his father, and the exasperation is so great that a revolution may take place at any moment. But events in the North of Italy have much to say to these feelings, and naturally encourage the Neapolitans to imitate them.

Lord John last night in the House of Commons an-

¹ Now Marquis of Ripon and Viceroy of India.

nounced that he had read a very important despatch written by M. de Thouvenel to Persigny relating to Savoy, that he had not yet laid it before the Cabinet, but when he had done so, and was in a position to answer it, he would lose no time in laying the despatch on the table of the House. This statement produced an extraordinary sensation amongst the occupants of the Treasury Bench, for it is contrary to all rule that the Foreign Minister should announce to either House the receipt of a despatch before his colleagues have seen it.

March 19th.—The Municipality of Nice has protested against the annexation, and sent a deputation to Turin to lay their petition before the King, asking to form an independent State if it should be necessary to separate them from Sardinia.

March 23rd.—Lady Derby and Lady Edward Thynne called, and both said that there has been a secret correspondence between the Emperor and Lord Palmerston, and it was said in the House of Commons the night that Lord John Russell mentioned M. de Thouvenel's despatch, adding that he had not yet shown it to his colleagues, that he had discovered Lord Palmerston's correspondence, and was so angry that he did this out of revenge. The Emperor seems to have betrayed Palmerston's confidence, for all Paris is talking of these letters, and expressing their astonishment at such a transaction. Louis Napoleon has evidently done this to revenge himself for the Government's not being as subservient about the Savoy business as he expected; and it is easy to understand now why the Ministers were so eager to please him about the treaty, in hopes, probably, that he would overlook their remonstrances on the

annexation of Savoy, which the tone of the Houses of Parliament obliged them to make. It is evident from their desperate attempts to silence all discussion that they were very anxious not to interfere with the Emperor's projects. The annexation of Savoy, together with the neutral States of Chablais and Faucigny, which is now a *fait accompli*, has shaken the confidence of the people in the Government. There is a *bon mot* of the Princess Clothilde on this subject which is worth recording. Alluding to the transfer of Savoy to France and her own unwelcome marriage, she said: 'Quand on a vendu l'enfant, on peut bien vendre le berceau.'

March 26th.—Lord John Russell made a violent speech against Louis Napoleon last night in the House of Commons, and said that England must not sacrifice the alliances of the rest of Europe for the sake of France. I hear that Persigny was in the House and was in a dreadful state, exclaiming: 'Quel langage! Faut-il entendre de pareilles choses contre mon maître? C'est à ne pas y tenir!' Lady Palmerston told Lady Tankerville that they are dreadfully afraid of Louis Napoleon—that she believed he had promised to allow Russia to take Constantinople, had promised Saxony to Prussia, and meant to take Belgium for himself; but this is not credible.

Hon. E. A. J. Harris to Lord M. (on the annexation of Savoy).

Berne: March 26, 1860.

Dear Malmesbury,— . . . I wrote to you on October 15, 1858, officially the first intimation of this business which I received from the Swiss President, sending it under flying seal to Lord Cowley, and calling his attention to it in a separate despatch. The rumour was not believed at the time. I again wrote to you officially on the subject May 7, 1859. Neither of these has been comprised in the published despatches.

I do not believe in the *signed* 'Pacte de famille.' I think there was a verbal understanding between Louis Napoleon and Cavour in the autumn of 1858 at Biarritz. This verbal understanding was repeated between Cavour and Walewski in January 1859, but they kept clear of written agreements in order to be able to say, 'There has been no treaty, agreement, &c., to cede, &c., &c.' But it was a compact between the giant and the dwarf in the fable from which the results followed which might have been anticipated.

Ever your affectionate brother,

E. A. J. HARRIS.

March 30th.—I dined at the Palace yesterday. The Prince told me that Louis Napoleon had given them hopes that he would not annex Chablais and Faucigny, but that the Queen had received the news that the Emperor had sent for Lord Cowley, and had told him that he regretted very much being unable to keep his promise, but that Benedetti had made a mistake in drawing up the treaty, and it could not now be altered. I observed that it was of course easy to judge of events after they had occurred, but I could not understand why, when the Government became aware of the Emperor's intention to annex Savoy, they did not immediately apply to the Great Powers to join in a protest with England against the annexation. His Royal Highness answered, 'Of course they ought to have done so.'

March 31st.—Lord Grey brought on the question of China, and I was obliged to speak, as Lord Derby is at Knowsley.

April 2nd.—At the Duchess of Somerset's party Lord Palmerston came up to me when I was talking to Lord Wodehouse, and shook hands in a very friendly manner, saying: 'Are you two settling the affairs of Europe?' and

continued talking. Whilst the conversation was going on, Persigny passed and hardly bowed to Lord Palmerston. He afterwards came to me and abused the Government and Lord John for his speech on the 26th; adding, what was perfectly true, that his threat of making other alliances was most imprudent, and, of course, would oblige the Emperor to do the same. He concluded, 'Et c'est déjà fait.'

There is a report that the Persignys are to return to Paris. He had a serious quarrel with Lady Palmerston at Countess Apponyi's a few days ago, lost his temper and all control, abusing her and Lord Palmerston in an audible voice. He was obliged afterwards to make an apology, but after such a scene he will probably be replaced.

M. de la Rive has arrived from Switzerland. He says that they are in a state of great alarm for their independence, as Louis Napoleon is now intriguing with the Catholic party at Geneva to get them to ask to be annexed to France, and if half a dozen rascals can be found to do it, he will call that the 'voice of the people,' and seize Geneva at once. The part of the Channel fleet which was at Lisbon was telegraphed for after Lord John Russell's speech.

April 14th.—It rained, snowed, and hailed at intervals all through the day, with north-east wind and fog. This sort of weather has now lasted six months.

April 16th.—It is said that the Emperor has offered Mr. Whitworth 10,000*l.* a year for life if he will come to France and manufacture his newly-invented cannon for him exclusively, and Mr. Whitworth has had the patriotism to refuse.

ment in the House of Lords, and their request to postpone the discussion on Savoy, which was to have taken place to-day.

May 9th.—Concert at the Palace, where the heat was so great that several ladies fainted, as did Mr. Dallas, the American Minister. Sidney Herbert was very cordial to me, which I am glad of.

May 13th.—I hear that all sorts of stories are going about in consequence of my having been seen talking to Lady Palmerston at her party yesterday—‘a coalition, &c.’ But no one knows the real truth, which is, that I was deputed by Lord Derby and Disraeli to tell her that we meant to throw out the Duty on Paper Bill. (for which she thanked us), and, further, to say that if Mackinnon’s motion for postponing the Reform Bill until after the census of 1861 passed, and if Lord John and other members of the Government (meaning Gladstone and Milner Gibson) went out in consequence, and joined the Radicals against the Government, we would engage ourselves to support Lord Palmerston against them for this session. Lady Palmerston expressed herself as being very grateful for the offer, but said she did not think Lord John would go out if beaten.

May 15th.—Garibaldi has landed in Sicily, and it is said that some English ships prevented the Neapolitan ships from firing upon him.

May 21st.—I went to the debate in the House of Lords on the Paper Duty. I never saw any place so crowded as the Peers’ benches, the ladies’ gallery and the steps of the

one, while the bar and the strangers' gallery were
 mmed.

Lord Lyndhurst opened the debate, showing a clearness
 of intellect and a memory which seemed hardly possible at his
 age; his language forcible and eloquent, great information,
 no repetitions, altogether a most miraculous effort for a man
 of eighty-eight. It was his birthday, and he left a party of
 his children and grandchildren (who had assembled at his
 house to celebrate the occasion) in order to come and render
 this service, perhaps the last, to his country. Lord Mont-
 eagle then proposed his amendment, which was the rejection
 of the bill, and Lord Derby closed the debate by a splendid
 speech. The bill was thrown out by a majority of 89.

June 1st.—Garibaldi has stormed Palermo, so Sicily is now
 free, and, it is thought, will pronounce for annexation to
 Sardinia.

The Government are in convulsions. Lord John threatens
 to resign if the Reform Bill is not proceeded with, and
 Gladstone makes the same threat unless the Government
 propose a resolution to censure the House of Lords for
 rejecting their bill to repeal the paper duty, and that reso-
 lution is sanctioned by the Commons. In this critical
 state of public affairs, Lord Derby had desired me to go to
 Lady Palmerston and assure her of the support of our whole
 party against the Radicals, and to give a positive promise
 that we will not coalesce with them in or out of office.
 Disraeli is equally determined on this point.

June 2nd.—I had a satisfactory interview with Lord an
 Lady Palmerston yesterday. They are as anxious as we a
 to get rid of the Reform Bill, but do not exactly see th

way. It is evident he does not wish to lose Lord John, though he would be very glad if Gladstone resigned.

Rumours of Lord John's and Gladstone's resignation continue. Some of the Whigs signed the round-robin blaming the former for his foreign policy, and asking him to resign. His only remark was 'Blackguards!'

June 8th.—The adjourned debate upon Mr. Mackinnon's amendment to postpone the Reform Bill until after the census of 1861 came on yesterday. Sir James Fergusson rose to move that it be adjourned until the Scotch and Irish bills were introduced, but he was beaten by a majority of 21. The Government, except Lord John and Mr. Gladstone, are as much against the measure as we are.

June 12th.—The Emperor Napoleon went to Baden-Baden, to have a conference with the Prince Regent of Prussia, probably in the hope of making some arrangement about the Rhenish provinces, by promising some aggrandisement in another direction—perhaps Saxony; or to get him on his side, and by this means destroy the German League, which may interfere with his ambitious projects. But the Prince was on his guard, and invited all the German sovereigns and reigning princes to Baden to meet the Emperor. They all came, even the blind King of Hanover; no doubt to the disappointment of Louis Napoleon, who hoped to have a *tête-à-tête* with the Prince of Prussia.¹ He, however, seems to have put a good face upon the matter and stayed from the 15th to the 17th, when he returned to Paris. All diplomatists consider it a *coup manqué*.

Garibaldi has taken Palermo by assault. The King's troops were, however, allowed to return to Naples. It is

¹ Now Emperor of Germany, 1884.

said that the King, by the advice of Louis Napoleon, means to give a constitution to his subjects, but they place no dependence upon him, and it will not save him.

June 19th.—The Bill for the Abolition of Church Rates is rejected by the House of Lords by a majority of 97 on the second reading.

June 23rd.—The Queen reviewed the Volunteers in Hyde Park. I went to Disraeli's house at Grosvenor Gate to see the sight, which was very fine. The enthusiasm of the men and spectators exceeded all description. There were 20,000 Volunteers, all active young men between eighteen and thirty. They went through their evolutions with the greatest steadiness and precision, and at the final advance in line, when they halted within a short distance of the Queen, and the bands had ceased playing 'God save the Queen,' they raised a cheer which might have been heard for miles. This was taken up by the spectators, and the scene was so exciting that the Queen was quite overcome, and I saw many people the same. It was enough to make an Englishman proud of his country to see this wonderful demonstration of patriotism and loyalty, and, as Lord Derby truly said in his speech the same evening at Merchant Taylors' Hall: 'If the bare possibility of an insult to England could in six months raise a force of 130,000 Volunteers, there is no doubt that, were the danger imminent, we should have three times that number.'

July 6th.—Lord Palmerston has made a very good speech on the resolution he proposes with respect to the Lords' rejection of the Paper Bill. Lord Derby said 'it was the

best tight-rope dancing he ever saw.' It was, anyhow, a judicious act to prevent a collision between the two Houses.

July 8th.—Gladstone has not resigned, to the surprise of everybody, for it was generally thought that he must do so after his violent speech against Lord Palmerston.

July 22nd.—Lord Elphinstone is dead. He returned very ill from India, having had the Bombay fever. He acted with great courage and ability during the mutiny. I was at Eton with him, and he afterwards entered the Life Guards.

July 24th.—Lord Palmerston made a very plucky speech last night in bringing in a bill to provide for the defences of the country. The French will be furious, for he said openly that France was the only nation against which we had to defend ourselves. And he did not conceal the fact that all our preparations were against the French. Many consider his speech imprudent, but that kind of imprudence is often the best policy.

Gladstone, who was always fond of music, is now quite enthusiastic about negro melodies, singing them with the greatest spirit and enjoyment, never leaving out a verse, and evidently preferring such as 'Camp Down Races.'

August 1st.—Lord Clanwilliam came to breakfast. The 'Times' publishes a letter from Louis Napoleon to Persigny, professing great friendship for England, and a desire for peace with the whole world. I attribute this letter to his fear of the Volunteer movement, and his wish to stop our fortification, shipbuilding, &c.

August 3rd.—Lord Palmerston's resolutions respecting

the loan to be raised for fortifying the dockyards were discussed in Committee. Mr. Lindsay proposed an amendment, 'That, as the main defence of Great Britain against aggression depends on an efficient navy, it is not now expedient to enter into a large expenditure on permanent fortifications.' This, after a long debate, was negatived by 268 to 39, and the resolution passed.

August 20th. The Government had a majority of 33 on the Paper Duty Bill last night.

August 21st. - We got a letter from Lady Derby, announcing her daughter's marriage with Colonel Talbot.

August 21st, Home Court. Went to Christchurch to see my Volunteers reviewed by Colonel Laund, who appeared satisfied with them.

Lord Derby to Lord M.

Liverpool, the 29th August 1859.

My dear Malinesbury, The Liverpool Conservatives have got up an address to me, which I understand is most numerously signed, expressive of entire approval of the course of our Government, and of their 'increased confidence,' &c., and they are very desirous that the presentation of the Address should be followed by a dinner (or, as they call it, a banquet), to celebrate at the same time the Conservative triumph in South Lancashire. They are particularly anxious for your presence and Disraeli's, and if you could manage it I think it would both please them and do good. I have told them that you are in Scotland, and that I thought you would not return until the latter end of October. They wish me to fix a day, with your concurrence, between Saturday, the 13th, and Thursday, the 25th, and before I write to them or to D. I should be glad to know whether this will suit you. The later you can come,

within these limits, the better probably it would suit your Scotch plans.

Ever yours sincerely,

DERBY.

September 6th.—Lady Adela Ibbotson died last Tuesday. Lady Jersey has now lost all her children. Lady Adela was her last daughter, and though for many years they saw very little of her, as they did not forgive her marriage, yet since Lady Clementina's death Lady Jersey seems to have become fond of her, and the blow will therefore be much heavier now than if it had fallen a few years ago. I went to see her, and she expresses herself as resigned to the will of God.

September 7th.—I went to Weymouth, where my yacht is to meet me.

Garibaldi entered Naples, accompanied only by his staff; the town is perfectly quiet, as all parties unite on the same side, and therefore there is no inducement to make a disturbance. All the forts have surrendered. Garibaldi and the English Admiral have exchanged visits. The former has given up the Neapolitan fleet to the Sardinian Admiral. The Sardinian troops have disembarked by order of the Dictator, as he is called. The whole army will arrive in Naples, and comprises 80,000 men, including the insurgent bands. The Sardinians have invaded the Papal States without any declaration of war. They have taken Pesaro, where they have made 1,200 Germans prisoners, also Fano and Urbino. General Lamoricière has concentrated his troops, amounting to 8,000 men, in Ancona, in defence of the Pope, and where it is said he will be attacked by 45,000 Sardinians.

September 15th.—In consequence of this violent act of

invading Romagna, Louis Napoleon has recalled his Minister from Turin, leaving a *chargé d'affaires*. Is this a sham, intended to make the Courts of Europe believe that he disapproves of the invasion of the Roman States? There can be little doubt of it, as he had an interview with Cavour at Chambéry, and with General Cialdini at Nice, and that the whole of this violent proceeding was arranged with him, for the invasion took place directly after. This is too transparent to take anyone in, and will only confirm the distrust which of late years everything he says and does inspires.

September 18th.—I went out shooting, and could only kill three brace of partridges with great difficulty; they are so rare this year all over England that they fetch twelve shillings a brace in London.

September 21st.—The newspapers announce that a battle has been fought between Cialdini and Lamoricière,¹ in which the latter was completely defeated, as Lamoricière's whole army capitulated, and he, accompanied by a few horsemen, escaped through the mountains, and threw himself into Ancona. Great agitation reigns at Turin. Some suspicion is beginning to be felt respecting Garibaldi's intentions. His naming Saffi, an ultra-Radical, to be pro-Dictator of Sicily, and the arrival of Mazzini at Naples, coupled with Garibaldi's declaration that he will only proclaim the annexation of Naples to Sardinia from the top of the Quirinal, rather looks as if he would prefer being the head of an independent Republic to abdicating his authority in favour of Victor Emanuel.

September 24th.—News from Italy bad. Everything seems

¹ Lamoricière was one of the best Algerian generals.

to be in confusion. Complete anarchy in Sicily. Great discord at Naples; the roads infested with banditti, and no security for life. The King remains at Gaeta, and has a large army still faithful to him. The Sardinians have laid siege to Ancona by sea and land.

September 28th.—I have decided on buying Lord Wemyss's house in Stratford Place.

Garibaldi has been defeated at Capua by the King's troops. He has appointed Dumas, the novelist, Keeper of the Museum at Naples, and this has given immense dissatisfaction.

September 29th.—News from Italy is unfavourable for Garibaldi, for it now would appear that his successes did not proceed from his generalship, but from his meeting with no opposition; as at Capua, when he and his best generals attacked the King of Naples' army, they were out-manceuvred and ran away. Whole regiments ran without firing a shot, but from the bare report that cavalry was coming to attack them, not even waiting to see if it were the case. It was a regular panic.

October 1st.—Letters from Ancona give a different account of the battle of Castel Fidardo from that published at Turin. It began at ten A.M. on September 18; the Papal troops had made a forced march of sixty leagues in six days; the Sardinian army blocked the road to Ancona, and occupied with artillery the heights commanding it. Lamoricière's army fought gallantly against overwhelming odds; 8,000 against 35,000. Numbers were cut down by grape-shot, and the Piedmontese thought they could easily capture the remainder, when Lamoricière commanded a charge with the bayonet, and succeeded in cutting through the compact mass

of the Sardinian army, entering Ancona with, it is said, 1,500 men. The Papal army capitulated, with General Fanti, on September 29, and Lamoricière and his whole garrison are prisoners.

October 21st.—Victor Emanuel has entered the Neapolitan States, though the King of Naples is still at Gaeta.

October 24th.—The sovereigns of Russia and Austria, the Prince Regent of Prussia, and some minor German princes, met at Warsaw on the 20th. The reconciliation between the two Emperors is said to be complete. Louis Napoleon wanted very much to attend the conference, but could not get an invitation.

November 1st.—We were invited to Windsor; the party consists of Lord and Lady de Grey, Sir George and Lady Theresa Lewis. I sat by the Queen, and Lady M. by the Prince, at dinner. They are anxious that the Austrians should not go to war with Piedmont. Her Majesty was very anxious about Lord Derby, and made many inquiries about his health. The Holsteins dined at the Castle. After dinner the Prince came up to Lady de Grey and Lady Malmesbury, and amused them immensely by giving an account of some ridiculous incidents that occurred at Levées. On one occasion a clergyman was to be presented. He, as the Prince said, 'overshot his mark,' and passed the Queen without the slightest notice. Lord De la Warr was very much put out, and began making signs to him to return. He stopped and stared at Lord De la Warr, imitating his gestures as exactly as he could, but nothing could induce him to return. Everybody was convulsed with laughter, for no etiquette could prevail against such a ridiculous scene.

November 5th.—I hear from the best authority that Lord John Russell wrote his last despatch to Mr. Hudson, dated October 27, 1860, without showing it to any of his colleagues, and that they are all indignant about it. The despatch in question is an unjustifiable one, approving of Victor Emanuel's invasion of the Roman States and Naples.¹ Lord John's first despatch, which was published, it is supposed, by order of Cavour, lost him his popularity with the Radicals, who were furious at his admitting the right of the Austrians to Venetia. He then wrote this, which is a direct recantation of the former one. The 'Times' of this morning attacks him violently for both despatches. Madame de Flahault told me that she heard it was Lord Palmerston who wrote the last despatch to Hudson, but I don't believe it, especially as she said she saw Lady John a short time ago, and she was much annoyed at the abuse in the 'Times' of Lord John's first despatch. She possibly made him write the last to try and set himself right with the public; but all he has got is a still more severe article in the 'Times.'

Capua was bombarded on November 1, and capitulated on the 2nd.

November 10th.—When Brunnov read Lord John Russell's despatch of the 27th to Hudson, he observed, 'Ce n'est pas de la diplomatie, c'est de la polissonnerie.' It did not produce this effect upon Cavour, who, when Hudson read it to him, nearly fainted from joy. On the 8th, Garibaldi, accompanied by the Ministry, formally presented to the

¹ Sir J. Hudson told me that Lord John verbally encouraged the King to invade Naples, by asking his A.D.C. at Richmond whether he, the King, was not *afraid*. This was quite enough to send Victor Emanuel *anywhere*.

King the result of the *plébiscite* in the Throne-room. The Minister, Signor Conforto, spoke as follows: 'Sire, the Neapolitan people assembled in their Electoral Comitia have proclaimed you King by an immense majority; 9,000,000 Italians are uniting themselves to the other provinces, which your Majesty governs with so much wisdom, verifying your solemn promise that Italy should belong to the Italians.'

The King said a few words, which are not recorded. The deed of annexation was then drawn up. The Dictatorship ceased, and the Ministry resigned. The following day, November 9, Garibaldi left Naples to return to his residence in the island of Caprera, having apparently accepted neither honours nor money.

The speeches at the Lord Mayor's dinner yesterday were uninteresting, and no declaration of policy on the part of the Government. Palmerston praised the glorious successes of our troops in China, and the Volunteers. Several of our party were present to do honour to the Lord Mayor, who is a Tory. None of the foreign Ministers were there, except Persigny and d'Azeglio; the former spoke very well in French.

November 13th.—A leading article of the 'Times' to-day is a panegyric upon Hudson and a great abuse of Lord John Russell, but more damaging to the former than to the latter, as it praises Hudson for having disobeyed the instructions of two successive Governments, and acted according to the wishes of the people of England.

November 14th.—Lord Dundonald's funeral took place this morning in Westminster Abbey. He died on October 31, having lived just long enough to complete his memoirs, of which he sent a copy to the Prince Consort. Admiral Sir Charles Napier only survived him a few days.

The Prince of Wales, who has been to Canada, arrived this morning at Plymouth. His ship, the 'Hero,' was so slow, that he was detained long enough to cause considerable anxiety.

November 16th.—The Empress of the French arrived in London, and drove with her suite to Claridge's Hotel in hack cabs. The following morning she went out shopping on foot, and to the Crystal Palace in the afternoon. The object of her journey is not known. Some say she is in bad health, and is going to Hamilton Palace for change of air; another report is that she is unhappy at her sister's death.

The King of Italy seems to have treated his new subjects with very little consideration. His entry into Naples was a failure, as he fixed three different days; and when he did at last arrive it was an hour too soon, and none of the preparations were completed. He must feel humiliated, for it is Garibaldi who has conquered the kingdom for him. He gives it him, refusing all rewards, resisting all entreaties to remain; and, after giving up the Dictatorship and saluting Victor Emanuel as King of Italy, embarks the next morning, the 8th, before daylight, for his home in Caprera, paying Admiral Mundy a farewell visit on his way. Something must have occurred to disgust him with the King. It is said that at a great banquet on the day of the King's arrival in Naples, the officers of the Piedmontese army drank the health of Victor Emanuel but not Garibaldi's, whose name was never even mentioned.

November 19th.—I went to Buckenham.

November 25th.—The Empress Eugénie is going to Osborne on December 5.

November 26th.—M. de Flahault is named Ambassador in place of M. de Persigny, who was recalled in consequence of a quarrel he had with Lord Palmerston. Calling on *her*, I found her much pleased, but anxious for her husband's health, which is not strong.

The relations between England and France are not satisfactory. Lord Palmerston, who only sees through the eyes of d'Azeglio, is angry with the Emperor for his uncertain policy in Italy, which favours the Reactionists; and certainly things are going on badly for Victor Emanuel at Naples, Mr. Elliot, our Minister, having written to Lord John, saying that, bad as the late Government was, this one is much worse.

November 28th.—Lady Tankerville called and told me she went to see Lady Palmerston this morning. Whilst she was there, Lord Palmerston came in in a furious passion with the Emperor of the French for preventing the bombardment of Gaeta, and saying the atrocities committed by Francis II. were dreadful; that he had ordered people's eyes to be put out, their noses cut off, &c., and that it was necessary to put an end to this state of things. Lady Tankerville expressed her disbelief of this story; at which Lord Palmerston got more angry and said it was official and therefore must be true.

December 1st.—Saw de Persigny, who abused Palmerston, saying he is not at all the man he used to be; that he was completely led by d'Azeglio, and believed everything he told him. He said the Emperor never would have annexed Savoy or Nice if it had not been for the English Government, who would not abide by the Treaty of Villafranca. He told them from the beginning that if Sardinia annexed

Tuscany he must then have Savoy, as he could not sacrifice 50,000 Frenchmen merely to aggrandise Sardinia without some compensation to France. The dispute at present between our two Governments is about Gaeta, the French forbidding the bombardment, and Lord Palmerston, pushed on by Azeglio, being for it. They had a violent quarrel, and Lord Palmerston applied for Persigny's recall.

Lord Derby to Lord M.

Knowsley : December 4, 1860.

My dear Malmesbury,—I have been lazily intending to write to you for the last two or three days, when, 'to fire my flagging zeal,' I received this morning your letter of yesterday, and for which, and the political gossip it contains, many thanks. You disappoint me, however, by saying you must make this an exceptional year to your shooting visits, as I had hoped to catch you for the week after Bath's party, by which time I may hope to be about again, though I hardly expect to have a gun in hand this season. I am only afraid, if we have a hard frost at Christmas, that it may drive our woodcocks—at present it looks like the best year I have ever known. We have tried no coverts, but the park has been full. About the 14th of last month Freddy and Pat Talbot killed twelve; on the 24th Talbot alone killed twenty-two of twenty-four which he saw; and yesterday the two went again into the park to see if any more were come, and killed sixteen, and they say ought to have killed four or five more. Fifty in three days over the same ground. Of yesterday's sixteen, my Lady has sent you up four with a hare. We have yet no pheasants, and I hardly know how I shall get through my shooting, even with the aid of two sons and a son-in-law, when they are here. I shall be very glad to see you at any time for a political chat, and if you will give me forty-eight, or even thirty-six hours, bring your gun also, and I will give you a nice little day over ground which I believe you have never been on! Don't come, however, for a fortnight; as my Lady and I shall be absolutely *tête-à-tête*, except next Saturday and Sunday. I had a message yesterday from Taylor, who is on a visit at Gerard's, to know if I would see him to-day or to-morrow, to which of course I said yes, but am not surprised that he did not come over such a day as

to-day has been. I shall hear from him all the little party details; but I apprehend that our policy this year as well as last must be the 'masterly inactivity' which was found so successful. Italy is a grand *tabouret*, in which, however, France has the game in her hand so far as Rome is concerned, with the full power, of which she seems to mean to avail herself, of thwarting the Sardinian and united policy. Her conduct at Giza has been incomprehensible, except on the supposition that she wishes to keep the pot boiling, in hopes, in some way or another, of profiting by its boiling over. John Russell must not be let off his last despatch when Parliament meets, which I hear, as I supposed, is to be on Tuesday, February 5. Elchard's appointment is, I think, a good one, in spite of his age, but I hear the ladies of his family say it will be too much for him. I am amused at Perigny, at last, having to confide his woes and grievances to your friendly bosom! Malame is of course *tout à fait*.

Ever yours sincerely,

DERBY.

December 10th.—The English and French in China hate each other. The latter are allowed to plunder, whilst our men are flogged if they take the smallest trifle without paying for it. Parker and Loch are returned safe to the camp, but it is feared that Captain Brabazon has been taken by the Chinese and murdered. Two others are missing, one of whom is the 'Times' correspondent.

The French Empress has been to Windsor, and the Queen and Prince, with Princess Alice, returned the visit.

December 19th, Heron Court.—Colonel Charteris, Mr. Barrington, and Lochiel had a good day up the Moor's river, killing seventy-two head of wild-fowl. Twelve degrees of frost. Matilda Butler's marriage with Lord Otho Fitzgerald is just announced, but it is not to take place until she is better, and may likely never do so at all, as she is in a dangerous state of health from an affection of the

lungs, and the doctors will not allow her to be married at present.¹

December 24th.—Sixteen degrees of frost last night. I went to London.

Lord Derby to Lord M.

Knowsley : December 26, 1860.

My dear Malmesbury,—I am obliged to you for a sight of Disraeli's letter, which I return. He had not written to me on the subject; and I hope has not taken offence at my telling him in my last letter that I thought he had gone rather too far in his declaration of 'no compromise' on the subject of Church-rates. In principle he is right; but it was our moderation and the refusal of the other side to listen to any terms which mainly caused the dwindling of the House of Commons majority and thus made *our* work the easier. I am afraid that Disraeli's outspoken declaration will lose us this advantage, which will not be counterbalanced by the increased support of the thoroughgoing Churchmen; and though the House of Lords will no doubt stand to their colours, yet an increased House of Commons majority, which I apprehend, will add to our difficulties. Observe that I am entirely against our originating any measure; but I doubt the policy of shutting the door beforehand against any overtures of our opponents. As to the main question of Disraeli's letter to you, I am very glad to find that he takes the view he does of our policy; and I shall be pleased to hear of the renewal of your confidential communications with *the Palmerstons*, for I suppose my Lady counts—*pour quelque chose*. I should not be afraid of entering on these *quasi* negotiations too soon. I believe Disraeli is quite accurate in his estimate of the relations between the Government and the Bright and Cobden party.

I think that in your communications with Palmerston you cannot be too explicit. He is a gentleman, and will know that you and I are dealing with him *de bonne foi*, and will not suspect a 'dodge,' if we make any exception to our promise of support. I should, however, be quite ready to assure him that, though we might, in debate, object to some of the 'sayings and doings' of

¹ She died soon after, and Lord Otho married Lady Londesborough; both the last dying in 1884.

the Foreign Office (and chiefly the *sayings*, or rather, *writings*), we would not countenance any movement on the subject of foreign policy calculated to defeat the Government, unless it were on the impossible supposition that they should desire us to take an active part in an attack by Sardinia and France on Venetia. I cannot believe that the Government will be so mad as to sanction such a policy; but an exception made in such a case from our promise of support will rather serve to strengthen than to shake a belief in the sincerity of our general profession.

You seem to have had good sport with the wild-fowl. I am afraid my shooting will be quite spoilt by the intense severity of the weather, compared to which yours is a summer climate. You talk of the thermometer at eighteen: we had it at five the night before last, and last night one degree above zero, and at Windham Hornby's house, which lies lower and damper than this, it is said to have been, the night before last, at five below zero; what it was last night I do not know. Except that it keeps me from going out of the house, I do not find that this severe cold retards my recovery, which goes on, though slowly. I hobble about the house, though I am still obliged to be carried *down* stairs.

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Ever yours sincerely,

DERBY.

December 28th.—Intense cold. Peace with China was signed at Peking on October 24 by Lord Elgin and Prince Kung, brother of the Emperor. The Summer Palace of the Emperor has been plundered and burnt by order of Lord Elgin, in revenge for the cruelties committed upon the English and French prisoners whom they took treacherously on September 10. They were taken to the Summer Palace and tortured with the Emperor's sanction, so it was considered by our diplomatists and generals that the most just punishment was to destroy his property and not to burn the town, which would only have punished his subjects.

After the two armies had carried off everything they could, they destroyed property, it is said, amounting to at least two millions sterling. The town of Peking disappointed

everybody ; it has been very magnificent, but is now in a state of complete decay, and so ruinous that it was with the greatest difficulty they could find a house to lodge Lord Elgin. It is feared that Captain Brabazon has been beheaded with the French Abbé Huc. They were taken to a Chinese general who had just been wounded by the English, and who in his rage ordered their execution.

From Mr. Bidwell to Lord M.

Foreign Office : December 28, 1860.

My dear Lord,— I wanted much to see you, as I have learnt much of many things while I have been away, and from two distinguished people I heard you spoken of to my immense pleasure.

I went away, as I intended, right away to the south, and I spent five agreeable days at Algiers, basking in sunshine or shading myself under palm-trees, eating green peas and fresh strawberries, and I have come back to this ! I went over to Algiers and lived there with Cobden ! When we started I thought of Jonah, and was almost tempted to suggest a similar fate, for it came on to blow awfully, and we were knocked about off Minorca in great style.

However, Cobden and I became immense friends, for he gained my heart by the way he spoke of you. He said he had never been so struck or so surprised as on reading the Italian Blue-book, and he should certainly have voted with the Government, and wondered why it had not been laid on the table before the want of confidence vote. We got on famously together, for I puzzled him with an apt quotation from Horace in one of our first conversations, and he frankly confessed that he had forgotten his classics—so ever afterwards, whenever he got the better of me on subjects of political economy, I brought up Numidia, Jugurtha, and Masinissa, and so we discussed Algiers and his treaty. . . . I also had a long talk with Lord Cowley at Paris. He does not hit it off with Lord J., and once, when I happened to mention you, he burst out : ‘ I wish to God he was back at the Foreign Office again ! ’

Ever yours faithfully,

J. BIDWELL.

Ever yours, most truly,

DAVID.

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Ever yours faithfully,

J. BIDWELL.

1861

January 1st, Heron Court.—After three weeks of very hard weather, the wind veered to the south-west, with heavy rains, which flooded the river.

January 8th.—Thermometer again down to sixteen degrees.

January 12th.—My old servant, John Brenton, who has been with me five-and-twenty years, suddenly went out of his mind, and is, I am afraid, hopelessly insane. He has been a most faithful follower, and I feel for him as if he were a friend and relation. I have sent him to a private asylum at Salisbury, but with very little hope of his recovery.

January 21st.—I heard to-day a good story of the present Duke of Wellington. He and the Duchess were invited to Windsor. She was in London, and went; but the Duke, having a party at Strathfieldsaye, which he did not like to put off, sent an excuse, and when he was told of the offence he had given, he replied, ‘Her Majesty has no right to be angry; I obeyed the back of the card, and the Duchess obeyed the front.’ The invitation cards have printed directions on the back, desiring that the card should be returned should the ladies and gentlemen invited be away from London.

January 23rd.—I received a bad account of my servant

from the asylum. They have been obliged to put him under chloroform, and give him medicine and nourishment by means of a stomach-pump. He has a room to himself, well fitted up, and two men to take care of him.

January 31st.—A flock of wild swans pitched in Parley Heath. I posted the gentlemen, and the swans were driven to them. Mr. Mills and I killed three.

Lord Bath arrived.

February 5th, London.—There was no amendment to the Address proposed in the House of Lords, but Lord Derby made one of his slashing speeches on the foreign policy of the Government. In the Commons, Mr. White moved an amendment in favour of Reform, which was negatived.

February 10th.—Mr. H. Vernon, Lady Selina's husband died a few days ago of rheumatic fever at Tottenham.

February 16th.—Gaeta surrendered on the 13th, and the King, Queen, and royal family embarked on board a French vessel.

Mr. Disraeli to Lord M.

House of Lords : February 22 1861.

My dear Malmesbury,—I fear Fitzgerald is shaky about the great battle on Wednesday—Church-rates! Pray write to him *decidedly*; it will never do to have our own men run riot.

The fact is, in internal politics there is only one question now, the maintenance of the Church. There can be no refraining or false Liberalism on such a subject. They are both out of fashion, too.

Your House of Lords' pens and ink must be my excuse for this miserable scrawl.

Yours ever,

D.

March 9th.—The affair of Mirès, the banker, is making a

great noise in Paris. Some time ago he had a great quarrel with one of his ex-partners, and the latter accused him of frauds in connection with a speculation called Roman Railways. A prosecution was instituted against him, but he went to the Emperor, who stopped the course of justice. It is supposed that he would have made revelations implicating high personages about the Court. As the distress consequent on the stoppage of Mirès' bank is very great, and falls principally on the lower classes, it must make the Court very unpopular. M. Jules Favre declared that he would, on the approaching discussion on the Address, denounce the extraction of a wealthy man from the fangs of the law, when a poor man who offends from want is relentlessly prosecuted. The threat caused alarm in high quarters. A Cabinet Council was held; most of the Ministers were of opinion that Mirès ought to be protected from prosecution for the reason that many persons, some of them *pillars of the State*, might turn out to be implicated in his acts. Count de Persigny, however, insisted that he should be treated like everybody else. The Emperor took the same view, and Mirès has been sent to prison, where he is to be kept in solitary confinement. One of the council of surveillance of his bank, Vicomte de Richemont, has committed suicide, and another, Count Simeon, has left France. Storms seem to be collecting round the Emperor on all sides. The bishops and clergy are denouncing him from the pulpit and in pastoral letters as the enemy of the Pope and the Catholic religion.

March 13th.—Lord Palmerston yesterday moved two resolutions for the appointment of a select committee to consider the system of promotion and retirement in the Royal Navy, and that it be an instruction to the select committee

to inquire into the Board of Admiralty. The first resolution was agreed to without a division, and the second was carried on a division by 96 to 33.

March 14th.—The House of Commons threw out Mr. Locke-King's bill for reducing the county franchise to 10*l.*, by a majority of 28. We had agreed with the Government that if they helped us to throw out this bill we would help them to pass Lord Palmerston's resolution, reversing their former vote on the payment of the Navy.

March 23rd.—I crossed to Paris, and thence proceeded by the Western Railway to Brittany. I am much struck with the appearance of the country. Laval is a most interesting town; the inn not at all a bad one, and a good dinner at the *table d'hôte*. The waiter had a face and figure which nobody can forget, and boasted to me that he could fold a napkin in twenty-four different ways. The bridge at Laval once divided the English from the French portions of France. The castle is an old donjon, with the most frightful *oubliettes*.

March 28th.—I took a carriage and post-horses to Vitré, stopping on my road to see a very curious Druidical circle, in the middle of an oak-wood, and composed of immense stones supported by others of equal size, called 'La Grotte des Fées.' At Vitré there is a very fine mediæval gateway with two round towers.

March 29th.—Went on to Rennes. Very good inn and curiosity shop, in which I bought a box which the archbishop wished to sell. It was of old enamel inlaid on gold, which the prelate had used for holding the holy wafer, and with

that view had the sacred monogram engraved inside. It had been given by Louis XII. to his Minister, Cardinal Amboise, whose arms, with the *fleur de lys*, are on it, with a burning mountain as a rebus on the name of his place of residence—*Chaumont*.

March 31st.—From Rennes I went to the Baie des Trépassés, the wildest sea-view it is possible to imagine, where there is a picturesque rock called the Torch of Penmarch, on which a chapel has been erected, and round which the sea is continually breaking. There is a current here which washes those who perish in the Bay of Biscay up on this shore, and it is seldom that the rocks on this stormy coast are without a dead body, which circumstance gives its sinister name to *this fatal* place. From thence I went to Quimper, with its beautiful spires and churches, and thence made expeditions to the dolmens of Carnac¹ and to St. Auray. Here, in a vault some hundred feet deep, looking very like a large well, lie, in full view, the bones of the Royalists who were taken and murdered by the Republican soldiers during the great French Revolution after our fatal expedition at Quibéron. A very old man, evidently one of that terrible epoch, was looking down with his eyes full of tears.

April 16th, London.—I had an audience of the Emperor before leaving Paris, and found him very much prejudiced against the whole Tory party, having been told an enormous quantity of lies, which he apparently believed. I spoke very openly to him, and think I succeeded in undeceiving him on

¹ Here I met a very intelligent priest, who went round with me to show me this mile of Druidical stones, and the great barrow of St. Michel. He had studied the origin of these mysterious remains, and proved, I think satisfactorily, that they were sepulchres.

some points, but one never can be sure, as he carries dissimulation to the greatest pitch. I think the party he would like to see governing England are the Radicals. He fears our aristocracy, whom he knows to be thoroughly English, and the most energetic of all the classes; and he would like a Government who would diminish our army and navy, and so weaken our influence abroad. He entered into the whole question of Italy, and confessed that he was now much perplexed what to do about Rome. He evidently would like to throw over the Pope, but fears the Church party. He abused Palmerston. Madame Walewska was very friendly. She is in greater favour with the Emperor than ever. I also saw the Persignys, and was well received by both. Madame de Persigny regrets England, and perhaps hopes, as they were recalled in consequence of a quarrel with Lord Palmerston, that the return of Tories to office might enable them to go back.

April 18th.—Our party last night threw out in the House of Commons Mr. Monckton Milnes' bill for legalising marriage with a deceased wife's sister by a majority of 5, and the Trustees of Charities Bill by 29; the latter being a question of Church *versus* Dissenters.

May 1st.—Dined at the Mansion House, where there was a great dinner to Lord Derby.

May 3rd.—Mr. Horsfall's amendment to reduce the tea duty to a shilling was rejected in the House of Commons by 18.

May 5th.—The state of affairs in America is getting worse every day, and civil war has actually begun. The first

shot was fired by the Secessionists on April 12 against Fort Sumter, in Charleston Harbour, and after a bombardment of forty hours Major Anderson surrendered. The fort was completely destroyed, but not a single man killed on either side. The last news mentions the destruction of Norfolk Dockyard, with eleven ships of war, to prevent their falling into the hands of the insurgents.

May 13th.—There are dreadful accounts from the country, which make one fear a worse harvest than the last. Captain McClintock, who has just returned from the Polar regions, has reported to the Admiralty that there is an accumulation of three years' ice.

May 14th.—The Duc de Richelieu told me that the only thing which could prevent a war with France was Lord Derby's return to office. His late speech, in which he advocated two kingdoms of Italy divided by the Papal States, was admirable, and his policy the only one to follow to ensure a sincere friendship between England and France.

May 31st.—The adjourned debate upon the Paper Duty came on, and the Government had a majority of 15.

June 2nd.—Lord Ossulston attributes the bad division on the Paper Duty to the stupid dislike of our party to Disraeli, and their wish not to turn out the Government to put him in office; but I think it more probable that they feared a dissolution.

June 5th.—I received a letter this morning from my agent, with the melancholy news that my poor old servant, John Brenton, had cut his throat yesterday. On a *post-mortem* examination they found a drop of blood on the brain, which

no doubt was the cause of his insanity; and this resulted from a fall he had from his pony, when he was stunned, but not apparently injured, and took no notice of it. He was the last man likely to go mad, as he was shrewd and practical to a degree, and remarkable for his common-sense and good nerve. He had served my grandfather, father, and myself for forty years, and was of that class of servant, now long extinct, born on the place and brought up in the family, who treated him as one of themselves, and on the same footing by my friends and acquaintances, who were much amused at his dry wit and intelligence.¹

June 6th.—I dined with the Duke of Cambridge, and there heard of the death of Count Cavour, which took place this morning. It is too soon to judge of his character, although he was certainly a great statesman and deep intriguer.

June 7th.—We had a dinner for the Duchess of Cambridge and Princess Mary. Tankervilles, Lady Chesterfield, Carnarvons, Lord Dunkellin, Lord Loughborough, Lord Hardwicke, Lord Stanhope, Mr. Barrington, &c. Afterwards to Madame Apponyi's ball.

June 13th.—Sir John and Lady Crampton called. She was Miss Balfe, and sang for one or two seasons at Covent Garden; Sir John then married her and took her to St. Petersburg, where he was Minister, and they are now just going to Madrid. She is very pretty and ladylike.

¹ I remember a specimen of the former which amused me much at the time. I was fishing in Loch Arkaig, which is fifteen miles long, and having great sport, I exclaimed to John Brenton in my excitement, 'I wish I had this lake at Heron Court!' 'I don't,' cried John, 'as it would drown your miserable estate and half the county besides.'

June 14th.—Dined with the Buccleuchs, and went to Lady Craven's ball. The marriage of her second daughter with Lord Ernest Bruce's eldest son is arranged.

June 18th.—Called on the Duchess of Marlborough, where Count Brandenburg told me that Louis Napoleon is going to send an Ambassador to Turin; so Azeglio will be Ambassador in England. All the Corps Diplomatique have heard of my sending him an invitation as Sardinian *Minister*, and seem greatly delighted; but nothing I can say will persuade them that I did so by mistake.

I went to Lady Molesworth's theatricals. The first piece, 'Un Caprice,' beautifully acted by Mesdemoiselles Duvergier and Colas and Mr. Fechter; the latter piece is *mauvais ton*.

June 19th.—Went to the fullest Drawing Room I ever saw, and in the evening to Lady Derby's—a small and pleasant party. Count Vitzthum was going about in a state of great excitement because the Neapolitans (as he said) had roasted alive four Piedmontese, and the latter had shot twenty Neapolitans.

Sir J. Trelawny's bill for abolishing Church-rates was rejected on the 17th on the third reading, House of Commons. The division was equal, 274 on both sides. The Speaker then gave his casting-vote against the bill.

June 21st.—Lord Lansdowne called on me; he is grown very deaf, but his intellect remains clear.

A tremendous fire broke out in some warehouses on the banks of the Thames. I went in a Hansom cab to see it. It was awful beyond description. An explosion took place which threw down a wall close to Mr. Braidwood, and four or five of his brigade of firemen were crushed in a moment.

At one time London Bridge station and a church near it were threatened with fire, as also the Custom House, though on the opposite side of the river. There was fortunately no wind, or the whole of Southwark must have been destroyed.

The Lord Chancellor (Campbell) died suddenly last night. He had given a dinner, and was apparently in good health, but the next morning was found dead in his armchair.

June 26th.—Sir Richard Bethell is the new Lord Chancellor, and received to-day the Great Seal from the Queen. The Sultan is dead.

June 27th.—We dined with Lady Truro, where we met the Duc d'Aumale, a very gentlemanly and agreeable man.

June 28th.—Concert at Buckingham Palace. Whilst we were waiting for our carriage to go away Lord Derby joined us, and immediately after Lord John Russell came up. Lord Derby exclaimed, 'How do you do, Lord John? You have got into very bad company.' He looked round at us all with a grim smile and said, 'I see I have;' when Lord Derby, looking at him attentively, observed that he was incorrectly dressed, having his Levée uniform instead of the full dress which he ought to have worn. Lord John said, 'I know I am wrong, and the porter wanted to turn me out.' 'Oh, did he?' exclaimed Lord Derby. 'Thou canst not say *I* did it.' Of course all those round laughed at this apt quotation from Shakespeare, and no one more than Lord John himself.

July 6th.—We went to the Duchess of Cambridge's breakfast at Kew—a small but very good party. Madame de Persigny had a pork-pie hat of blue velvet and a white veil

which only came to the tip of her nose, her hair in a net, and a sash tied behind. I did not know her when she came up to speak, but recognised her by her lisping voice. She was most friendly, so I suppose she is looking forward to returning here as *Ambadress*.

Dr. Bence Jones told me that Lord Herbert's case is hopeless. He might have lived many years, and Bence Jones did not say positively that he might not have got well had he given up office and led a quiet life. He told this to Lady Herbert, but she would not believe him, and was so annoyed that she has not seen him since. He is now so ill at Wilton that he cannot be moved to London, and she has written to the Duke of Cambridge to ask him to take his place at the dinner given on the Queen's birthday.

The news from Naples is very bad in an Italian sense. Complete anarchy prevails. The 'Reactionist brigands,' as the Piedmontese call them, increase every day, and no one's life is safe out of the town. The army is to be increased by 60,000 men, and to be commanded by Cialdini. It is said that Ricasoli, Cavour's successor, refuses to name Azeglio Ambassador. He is taking a very high tone, and made a very spirited speech in the Chambers, declaring that he would not give up another inch of Italian territory; that the 'King's Government saw a territory to defend and a territory to recover: it saw Rome, it saw Venice'—a pretty plain declaration of war to Austria.

July 13th.—All London is talking of a supposed attempt of Baron Vidil to murder his son yesterday week. The story is that they went to Claremont, where they remained about an hour. They had gone by rail to Twickenham, where they had hired horses to ride to Claremont, but the Baron

diverged from the road under the pretence of calling on the Duc d'Aumale, and, on arriving in a secluded lane, made an attack upon his son, hitting him on the head with a stick or riding-whip, and cutting his forehead open. The young man galloped away, his father pursuing him, until he met a man and woman coming along the lane, when he rushed to them, imploring protection. They, of course, granted it, and a surgeon, who was sent for, sent his assistant with him to London, as he expressed the greatest terror of going alone with his father. The next morning he went to his uncle's house and told the story. The police were sent to arrest the Baron, but he had escaped to France.

August 3rd, Heron Court.—Mr. Mills called and told us of Lord Herbert's death, which took place at Wilton. He will be a great loss as a public man, being one of those who was looked upon as likely to be a future Prime Minister, but a still greater to his family and friends, who knew all the excellence of his disposition and generous character. Among the latter I must include myself.

August 6th.—News has arrived of a great battle having been fought at Manassas Gap, in Virginia, between the Federals and Secessionists, in which the former were totally routed.¹

Parliament was prorogued yesterday. Lord Herbert's death has obliged Lord Palmerston to rearrange his Cabinet. Sir George Lewis is War Secretary; Sir George Grey, Home Secretary; Sir Robert Peel, Secretary for Ireland; Lord Ripon, Under Secretary for War; Mr. Layard, Under Secretary for Foreign Affairs in the place of Lord Wodehouse, who resigned when Lord John became Earl

¹ This battle was afterwards known as Bull's Run.

Russell, as he would not submit to be second where, on all questions relating to foreign affairs, he had been first. It is supposed that he will have an Embassy, and the Whigs want Lords Cowley and Bloomfield and Sir Henry Bulwer to make room.

August 11th.—Went to church at Christchurch for afternoon service, and to my horror I found that seven babies were to be christened. Afterwards to Highcliffe, to see the Princess Edward, who was much amused when I related this to her, and said ‘the clergyman ought to have used a watering-pot to sprinkle them.’

August 21st.—All the party from Highcliffe arrived. Some of us fished, and some walked to the top of Ramsdown. Lady Salisbury and Lord Odo Russell¹ also called, and he sang—a very fine tenor voice.

I went to meet my yacht at Weymouth.

August 25th.—There has been a great battle fought at Springfield, in which the Federals were defeated, and lost their best general, Lyons.

August 30th.—A most lovely day for our *fête* given to the Volunteers, the parade being in the park.

Lady Salisbury and the Russells came over from Bournemouth. I had to make a speech and present a rifle to the sergeant-major. We had a good band from Poole, to which the party danced till seven o'clock. I opened the ball with the Princess Edward of Saxe-Weimar. Croquet on the lawn and Aunt Sally in the more retired parts. Bowls and cricket in the park. An enormous quantity of eating and drinking

¹ This able and amiable man died as Ambassador at Berlin in August 1884: a great loss to the public service. In 1852 I sent him as our diplomatic agent to the Pope. He was created Lord Ampthill in 1881.

in the courtyard—altogether the most animated scene, everyone appearing amused. About 2,000 people.

September 6th.—Poured all the morning, so we were obliged to go in the brougham to Mr. Grantley Berkeley's cottage, where we found Princess Edward, Lady Conyngham, and the Binghamms already arrived and looking extremely disgusted at the rain, which was coming down in torrents. It is altogether a pretty, wild place, and a few hundred pounds, which poor Berkeley has *not* to spend, laid out upon it would make it quite lovely. The sun came out, and we had a beautiful afternoon, which revived the spirits of the party. We all amused ourselves after luncheon by pulling up a number of lines which Berkeley had laid along the banks of the river, and caught several fine eels. Mr. and Mrs. Brett and Lord Ranelagh arrived in the evening.

September 12th.—The Bretts and Ranelagh left. The Princess, Lady Conyngham, and Lord George Lennox came about one, and we proceeded to draw up the lines which I had placed in the Stour. The Princess pulled them up, and got three pike of twelve or fourteen pounds, one large tench, and seven eels. The latter and the large pike had been put on previously, but we all, including the keeper, looked so innocent, that no one suspected the trick.

September 14th.—News from America describes the Federals as beaten in every engagement. Mr. Russell evidently got into disgrace by his account of Bull's Run, and now writes more cautiously; being afraid, I suppose, of being tarred and feathered—a common punishment in the Union. We had a great function at Bournemouth on opening the new pier.

September 21st.—Returned to London.

September 23rd.—Left for Gedling, Lord Chesterfield's place. Nobody here except Lord Granville, Colonel Forrester, and Lord Stanhope.

September 24th.—We killed 300 partridges and an immense quantity of hares. The rents of this estate have not been raised for more than fifty years, and consequently the farmers do not complain of them, although they swarm.

September 27th.—I went to London and on to Paris; Lady Malmesbury to Knowsley.

From Paris I made a tour to see all the castles on the Loire. First to Blois, which is very interesting, as being the scene of the crimes of the later Valois. The apartment is shown in which Henri III. had the Duc de Guise assassinated. From thence to Amboise, where there is a round tower so spacious and so well built, that a carriage and four horses can drive up from the bottom to the battlements and terrace at the top. Abd-el-Kader had been imprisoned in this castle, and was released by Louis Napoleon. From there I proceeded to Loches, one of the donjons of Louis XI. Thence to Chenonceaux, the castle bower of Diane de Poitiers, built astride upon the Loire, now belonging to a dentist! I went to see Azy-le-Rideau, a beautiful castle belonging to M. de Briancourt, and in perfect order. On my way to Tours, I happened to find in 'Galignani' an account of the death of my dear friend, Lord Eglinton, who had been seized with apoplexy at Mr. Whyte-Melville's house, where he had gone to attend a golf meeting. He is a sad

loss to our political party and to me personally. He used to complain to me that he constantly saw a figure retreating before his eyes, disappear and appear again—an evident proof that his brain suffered under some kind of pressure.

November 9th.—The Federals at Leesburg have lost six or seven hundred men. They crossed the Potomac, taking only two small boats, intending probably to surprise the Confederates. Having got across without opposition, they formed their whole force, about eighteen hundred men, in a field of twelve acres, with the river at their backs, the three other sides of the field being enclosed by a thick wood filled with their enemies, who immediately fired upon them from behind the trees. The Federals then attempted to re-cross the river, but having no boats except the two mentioned, a regular rout and dreadful loss of life ensued. The disgrace of it rests at present between Generals Macmillan and Scott. It is a fearfully cruel war.

I am alarmed at the state of America, and if the war continues they will, of course, gain experience, and the Northern provinces will be left with a fine army, which they may use in attempting the conquest of Canada, a country difficult to defend.

November 28th.—Important news has just arrived by the 'Plata.' Messrs. Slidell and Mason, the Confederate Commissioners to England and France, with their secretaries, were forcibly taken out of the Royal Mail steamer 'Trent' whilst on her passage from Havannah to St. Thomas, by the American war-ship 'San Jacinto.' The steamer 'Theodore,' with the Commissioners on board, ran the blockade at Charleston on October 18; they were accompanied by their

families. They left Havannah, on board the 'Trent,' on the 7th. At noon on the 8th, as the 'Trent' was approaching the narrow passage between the reefs, a large war-vessel was observed waiting ahead, and showing no colours. On coming nearer, the 'Trent' hoisted her ensign, and met with no response from the man-of-war, which when within the eighth of a mile fired a round-shot across the 'Trent's' bows. Captain Moir, of the 'Trent,' thereupon hailed the captain of the other ship, asking what he meant by stopping him. He replied that he wished to send a boat on board, and at the same time one was lowered containing two officers and twenty men. The officers came on board and demanded the 'Trent's' list of passengers, which was refused. Lieutenant Fairfax, the officer in command of the party from the war-steamer (which proved to be the 'San Jacinto') then said that Captain Wilkes, his captain, had received reliable information that Messrs. Slidell, Eustace, Mason, and Farland were on board the 'Trent,' and demanded that they should be given up. This was peremptorily refused, both by Captain Moir and Commander Williams, R.N., the naval agent in charge of the mails. The lieutenant then said he would take charge of the steamer. Commander Williams thereupon made a protest to the effect that he accused the Americans of piracy and of the violation of international law; an act which, had he the means of defence, they would not have dared to attempt. The Americans stated that they were short of provisions, and asked for a supply to maintain the prisoners. Captain Moir furnished them with supplies, stating distinctly that they were for the exclusive use of the four gentlemen. The American lieutenant then said that his orders were to take Captain Moir and his papers on board the 'San Jacinto,' and that the 'Trent'

was to be received near her. Captain Moir replied, 'You will find me on the quarter-deck.' The lieutenant, however, called his men together and went over the side, returned to the 'San Jacinto,' and the 'Trent' proceeded on her voyage. The dog article of the 'Carnegie' never did not fall into the hands of the Americans, as Mr. Slidell is said to have convinced them to do her 'escape.'

As soon as the report of the capture of the 'Trent' and the other news had been received, a meeting was held, and a resolution passed, in which they upon the Government's conduct, and the best regulations for the future were decided to our best advantage.

December 1st. Lord Lyndhurst declared that if the Government show the least weakness at all in the American outrage they will be treated as a weak Parliament.

December 5th. A telegram has just been received announcing the death of Lady Campbell on November 16. Lord Palmerston telegraphed immediately to Lady Stuart, who is at Highcliffe with Lady Westwood. The news will be the more cruel as he expects the Cannings home next March.

December 6th. Dined at Lady Tankerville's, where we met the Saxe-Weimar, Lord Granville, Ben Stanley, Count Brandenburg, and Miss George. The Prince's wife has died, the Prince being ordered to Canada. At present the two first battalions are under orders, and are to start at forty-eight hours' notice. Lord Granville told me that the Government would not be satisfied with anything except the restoration of Slidell and Mason. They have allowed the American Government seven days to come to a decision,

and if they refuse Lord Lyons was to leave Washington directly.¹

December 8th.—Lady Canning's death was broken to Lady Stuart de Rothesay by General Stuart. The shock was terrible, and she has not been able to leave her bed since. Mrs. Stuart had received a letter from Lady Canning on the 27th, only two days before the arrival of the telegram announcing her death, in which she said, 'Home now seems so near.'

December 9th.—Left London for Longleat, where we met a family party. Lord Bath, as usual, uncertain in his politics. Prince Albert is ill, and there is a sort of bulletin in the 'Times' which does not seem comfortable. His illness is said to be gastric fever.

December 12th.—Very wet and stormy. We went out shooting, though it blew a regular gale. I got a letter to-day from Lady Ely, who says the Prince's illness is gastric fever and inflammation of the mucous membrane of the stomach, and that he is anxious about himself. Lady Somerton and Mr. Fountaine, on the violin, played duets. He plays with great taste, and brings out great tone in the slow passages. Lady Louisa Fielding's voice is charming. Big Ben's² conversation consisted of violent abuse of Disraeli and Lord Derby.

December 13th.—Left Longleat after a very pleasant visit. The bulletin about the Prince is not satisfactory; no change in the symptoms. Lady Munster has seen Dr. Jenner, who

¹ The Emperor Louis Napoleon supported us manfully on this occasion.

² Member for Norfolk, Tory, but a general *frondeur*.

told her that the Prince's fever was of a typhoid character. The Queen has sat up with him for two nights, and never leaves his room—quite in despair.

December 15th, Heron Court.—We got a letter from Lady Ely, saying that the Prince is as ill as possible. I telegraphed to Princess Edward, and at half-past six received the sad news that the Prince died last night at eleven. The greatest anxiety is felt on the Queen's account, for it is feared that this affliction may be too much for her health or mind to bear. She has lost everything that could make life valuable to her, as all her happiness was centred in her husband, who was not only most devoted and affectionate to her, but her best friend; advising her in all her difficulties, consoling her in all her annoyances, and saving her, as much as possible, trouble and anxiety of every kind.

December 17th.—Lady Ely writes that the Prince's fever was the same as that which the King of Portugal died of, and that he had from the beginning a presentiment that he would not recover.

December 18th.—I got a letter from Princess Edward, giving a good account of the poor Queen, who bears her affliction most nobly.

December 20th.—We continue to receive good accounts of the Queen. The Princess says she has signed some papers, and seen Lord Granville.

December 28th.—I hear that Ministers have signed a memorial to the Queen, refusing to transact business with her

through Sir Charles Phipps. This, though right, is certainly cruel under present circumstances. No news can be received from America as to the reception of our demands until the 30th, but our Government are preparing for war. Lord Palmerston has been dangerously ill, but is better. His death at this moment would be a national misfortune, when we consider who the men are who are likely to succeed him among the Whig party.

1862

January 11th.—The town of Southampton is rather excited by the arrival of an American frigate, the ‘Tuscarora,’ evidently come to look after the ‘Nashville’; the captain of the latter is supposed to have sent for the ‘Sumter,’ which is at Cadiz, and the two together will be a match for the frigate. They cannot fight in our waters.

January 16th.—Messrs. Slidell and Mason embarked on board the ‘Rinaldo,’ either for England or Halifax. Lord Lyons has written a very dry despatch in answer to Mr. Seward’s, not replying to any of his arguments as to the legality or otherwise of the seizure on board the ‘Trent.’

January 17th.—There is a report to-day that the ‘Parana’ steamer is lost in the Gulf of St. Lawrence. She sailed with the ‘Adriatic’ in December. The ‘Parana’ carries the 1st Battalion Fusilier Guards with their officers, amongst whom are Lord Dunmore, Colonel Charteris, and many others of my acquaintance.

January 19th.—Lady Margaret Charteris gave me the pleasing intelligence that the ‘Parana,’ on board which was her husband, Colonel Charteris, is safe in the St. Lawrence.

January 26th.—Saw Lord Derby, and talked over his future Government. He insists on my again taking the Foreign Office, which I do not think my health will allow. Lord Palmerston is in a very weak state, so it must be doubtful whether he will be able to carry on the Government.

January 30th.—Messrs. Slidell and Mason arrived at Southampton yesterday. A crowd collected to see them land, but not a single person cheered. Mr. Mason remained at Southampton until the evening, and received a visit from the officers of the ‘Nashville.’

One of our finest line-of-battle ships, the ‘Conqueror,’ 100 guns, has been stranded on a reef near the Bahama Islands; the crew are saved, and the guns will be recovered, but the ship is a complete wreck.

February 1st.—Lord Russell has addressed a letter to the Admiralty declaring it to be the Queen’s pleasure that the ships and privateers belonging to the Federals and Confederates should not enter any English ports, except in cases of bad weather and want of provisions.

February 4th, Heron Court.—Lady Ely arrived. She seemed very low, and the account of her life at Osborne for the last five weeks quite accounts for the depression of her spirits. She gives a sad report of the poor Queen, who talks continually about the Prince, and seems to feel comfort in doing so. She takes great pleasure in the universal feeling of sympathy for her and sorrow for him shown by all classes.

February 6th, London.—Parliament met to-day. The Queen, of course, did not come. Lord Derby made a speech on the Address; the part relating to the Prince Consort's death was beautiful. There was no amendment.

February 9th.—I hear Mr. Mason says that it will be impossible for the Confederates to continue the war much longer, as they will have no more money with which to pay their troops; their army and navy together costing half a million per day.

February 19th.—Lord Clarendon in the House of Lords attempted to explain the part he had taken with reference to Italy at the Congress of Paris in 1856. Some private letters of Cavour's have just been published by Jeffs, from which extracts have appeared in the 'Times,' showing that Lord Clarendon encouraged Cavour to go to war. His defence was most feeble, and fell perfectly flat on the House. The solemn silence which followed Lord Clarendon's speech must have been very galling. He admitted that he saw Cavour daily, and conversed with him a great deal on the affairs of Italy, but kept no notes of his conversations, as he did not consider them of sufficient importance for him to report them to his Government. This is quite incredible to those who know his *cacoëthes scribendi*.

February 28th.—Lord Derby brought forward yesterday the question of which he had given notice respecting a most infamous proclamation issued by the military commandant of Lucera, near Naples, ordering every human being to withdraw in three days from a certain district or to be shot as brigands, and the woods, houses, and cattle to be destroyed. Lord Russell and the Duke of Argyll denied its authenticity,

ing that it was only an old proclamation of Murat's published, but that they would write to Sir James Hudson the subject.

March 4th.—I was detained at the House by a debate upon Revised Code. Lord Derby spoke against the measure, on which he feels strongly.

March 20th.—Dined with the Salisburys. My speech on Italian affairs seems to have pleased my party. We have in the North Riding, Mr. Morritt beating Mr. Milbanke 473.

A letter from Italy states that the proclamation of Lucera, issued by Fantoni, who, according to Lord Russell, was alone responsible for it, was really issued by General Mella Rovere when Minister of War, and that three colonels were dismissed summarily for not carrying out their orders with sufficient severity. Fantoni's conduct was in pursuance of direct orders from Generals Govone and Chiabrera, commanding in the Neapolitan provinces, who have since been decorated as Grand Officers of St. Maurice.¹

March 25th.—Polish debate came on this afternoon, so I took Madame Zamoiska to hear it. Lord Carnarvon spoke well. Lord Russell said that the Government could not offer advice to the Emperor of Russia with respect to his mode of governing his own subjects.

Mr. George Russell has had a dreadful accident in the Park. His horse ran away with him in Rotten Row, and crushed him against the iron rails; he is in a precarious state.

April 2nd.—The Government were beaten last night by a

¹ The cruelties of the Piedmontese armies to the Neapolitan Royalists taken prisoners were unsurpassed in any civil war or by any tyrant.

majority of 11 on Mr. Sheridan's motion to reduce the duty on fire insurances. Both Lord Palmerston and Gladstone spoke against it.

There has been a naval engagement between two iron-clad ships in America. The Confederate ship 'Merrimac' destroyed two frigates, the 'Cumberland' and the 'Congress'; a third steam frigate was saved by the appearance of the 'Monitor,' which, after a fierce battle, compelled the 'Merrimac' to retire. They fought at close quarters, but without any effect, as the balls glanced off the sides. The 'Monitor,' being very low in the water, poured its shots into the lower part of the 'Merrimac,' which was not defended by iron plates.

April 10th.—Great exertions are being made to organise a society for raising a subscription to erect a memorial to the Prince Consort. Resolutions were passed unanimously at the Lord Mayor's, and a committee was formed consisting of Lord Salisbury, Lord Derby, myself, &c.

April 18th.—Good Friday. I left for Paris.

After two or three days I proceeded to Dijon, and thought I would try a new hotel close to the station. It was kept by a young man who had just entered business, named David, and his wife was a super-excellent cook. He gave me some very fine trout for dinner, which led to a conversation upon fishing, and I found that my landlord was a great admirer of the art, and was constantly going to Dôle to fish in the river Louve. He informed me that I could reach it in two hours by rail to Dôle; and by enquiring at a fisherman's at Parex he would put me in the way of having good sport. I therefore diverged from the

course of my journey to Dôle, and, putting up at a very bad inn, proceeded to the small village of Parex. Here I found the fisherman, quite ready to accompany me. He lived close by the river, which is a very fine and rapid stream descending from the Jura. We started in his boat, and for two hours tried in vain with a rod. Tired of this, he then produced a long trammel-net, which he laid outside the bushes on the banks of the river. In a short time we pulled out a trout of seven pounds, and several smaller ones. I went back to Dôle in the evening, carrying my spoil with me, and sent the trout as a present to Lord Cowley at Paris. This fisherman rented about two miles of the river Louve for ten pounds a year, and must have made it a profitable business.

Returning to Dijon, I went on to Lyons, where a new park has just been made, but too far from the town for general use. On climbing up to the church of Notre Dame de Fourvières, which is supposed to be a cure for the lame, I found the most magnificent panorama that can be seen—the Rhône and the Saône dividing the town at one's feet, and the white Alps in the far distance bounding a splendid open country. In the church of Notre Dame there were thousands of votive offerings, with a representation in painting of every illness, accident, and misfortune to which human nature is liable, and from which we must suppose the donors were saved or recovered. Remains of the Roman masonry were everywhere to be seen.

On leaving Lyons I stopped at Nîmes; and I think the Pont du Gard, a few miles from the town, is, after the Coliseum, the grandest remains of the Roman Empire. It is in the greatest perfection, and still spans the river unharmed. Spring was everywhere breaking out, and the

scent of the wild thyme was delicious. I could not resist the temptation of bathing in the blue pool below the bridge. I stayed some days at Nîmes, enjoying the most splendid weather, and visiting the Maison Carrée, an old Roman temple turned into a museum, in which is the famous picture by Delaroche of Oliver Cromwell standing over the body of Charles I. I was so struck with it that I sent Mr. Middleton to Nîmes to copy it, which he did with great success. The Easter holidays being over, I returned to London on May 14. I stopped in Paris for a ball at the Tuileries, and was very well received by the Emperor. During my absence the Federals and Confederates had had several engagements, with various success on both sides.

May 17th.—Dined at Lady Ailesbury's, and went afterwards to Lady Palmerston's party and Lady Carrington's ball.

May 19th.—We went to the Exhibition; it was the first half-crown day, which accounts for the increased number of visitors. We dined with Lady Tankerville, and met there Vladimir Davidoff, whose wife, a Georgian, left him for Prince Bariatinski, who was his commanding officer and general in the Caucasus. He never could get any redress from the Emperor or the Russian laws, if there are any.

May 20th.—I took Vladimir Davidoff to the Royal Academy. There are some beautiful landscapes by Stanfield, Lee, Creswick, and Cooper, and some pretty *tableaux de genre* by Millais, finished like miniatures; some portraits by Grant, none good, and that of Lady Mary Craven atrocious.

May 22nd.—I went with Vladimir to the Zoological, which seemed to amuse him; but he is very low, not only about his wife, but from the destruction of all his prospects in life. At the time the *esclandre* took place he was on the point of being made a general; and if he had chosen to connive at his own dishonour, his career might have been a brilliant one so far as satisfying his ambition. Now, all hopes of advancement are at an end, and he has left the army; his having challenged Bariatinski, who was his commander-in-chief, and has been a great hero, makes all chance of promotion impossible.

May 23rd.—There is a rumour that the Confederates have been defeated and Beauregard taken prisoner, which everybody regrets. The feeling for the South is very strong in society.

June 2nd.—A meeting took place to-day at the Duke of Marlborough's to agree about the amendment to Mr. Stansfeld's resolution respecting the national expenses and the necessity for retrenchment; 186 attended. Lord Derby addressed them, and was much cheered.

June 3rd.—Dined with the Marlboroughs; a small party. Mr. Damer came from the House of Commons, and told us the excitement there was intense. Lord Palmerston made a very dictatorial speech, declaring that Mr. Walpole's amendment to Mr. Stansfeld's resolution was in effect a vote of want of confidence. Mr. Walpole said that the House had been placed, by what Lord Palmerston had said, in a position of great difficulty. The object was to determine whether the House would come to any resolution as to the

mode and direction in which reduction and expenditure should be made. Mr. Stansfeld then proposed his resolution, after which Disraeli made a clever speech ; and after two others from Mr. Horsman and Cobden, Mr. Walpole got up and withdrew his amendment. Disraeli rose and made the most violent diatribe against Mr. Walpole, to the disgust of almost all the Conservative party, who feared to disturb the Government and risk a dissolution, which Lord Palmerston threatened. The division took place upon the original resolution, and it was negatived by 367 to 65.

It is reported that General Butler governs New Orleans with the utmost severity, and has issued an order that all ladies or women who show dislike or contempt for the Federals by word, look, or gesture, are to be treated as women of the town. Meanwhile, the French expedition to Mexico bears the fruit that might have been expected. They have sustained a reverse at Puebla, and their communications with Vera Cruz are cut off ; if so, they will make a great outcry against us for deserting them, as they will call it, of course saying nothing of our reasons, which were that they broke the treaty which they had made jointly with England and Spain, in consequence of which the English and Spanish troops left them to carry on their operations alone.

June 17th.—No details are yet published, beyond those that the French attacked the heights of Guadalupe, were repulsed, and retreated upon Vera Cruz. The Emperor has ordered the immediate despatch of a brigade of 5,000 men ; but the whole expedition is a great mistake, as there is no feeling in Mexico for the French and against Juarez ; it has

been got up by the priest party in France, strongly supported by the Empress.

Lord Canning died this morning. Poor fellow! he has had little enjoyment of his hard-won honours. Supported by his admirable wife, he was put in one of the most trying situations a man could endure, and when the rebellion was quenched, and his anxieties at an end, he came home only to die. We were very intimate friends.

June 25th.—The Duchess of Cambridge and Princess Mary dined with us, also the Carnarvons, Baths, Lady Cowley and daughter, Count Apponyi, Count Vitzthum, Count Wimpffen.

July 2nd.—The Duke of Athole has a beautiful cow exhibited at the Battersea Agricultural Show. The dairymaid who has the care of the cow appears in a sort of costume, very becoming, and is of course much admired by gentlemen. The Duke attended upon her and the cow, bringing hay and water for the latter. One day he and the dairymaid sat together on a bundle of straw, eating sandwiches, and she and the cow were the admiration of society.

The civil war in America continues without any positive advantage on either side.

July 14th.—We went to Stafford House, where there was a breakfast for the Viceroy of Egypt and about forty people.

Mr. Mason, the Confederate, called upon me this morning, and told me that the battle before Richmond had lasted six days. He has four sons in the Confederate army.

July 31.—Lord Palmerston stated in the House that the

manufacturers had sold the cotton which they ought to have kept to work their mills, utterly unmindful of the starving people round them. Mr. Cobden was furious, and said that 'the assertion was but another instance of that habitual recklessness and incorrectness for which the Premier was remarkable.'

August 11th.—I left London for Lowther Castle. News from Italy is bad; Garibaldi is apparently in open rebellion against Victor Emanuel, and is raising an army in Sicily to march upon Rome. There is little doubt that the King is playing a deceitful game, and secretly encouraging Garibaldi.

August 21th.—Garibaldi is in Sicily, and has taken Catania, where he has seized the Treasury, and is levying forced contributions. The general feeling seems to be in favour of the King, who, at last, has issued a proclamation against him, and is going to send a large force under Cialdini to Sicily.

August 27th.—Garibaldi has landed in Calabria, and is advancing on Reggio, whilst Cialdini is sent to Sicily, thereby humbugging the Government of Victor Emanuel.

Lord Ranelagh to Lord M.

London : August 30, 1862.

Dear Malmesbury,—I have just returned from the Camp of Châlons, and am for many reasons very glad I went there; the military portion of what I saw will keep until we meet. The Emperor was very civil and kind to me. After dinner I made a point of talking about you, and told him what an old and real friend you were of his, and regretted that those Whigs had done all they

could to make mischief between you, &c. &c. He seemed to think that you had been in Paris very often without calling upon him ; which I explained by the difficulty you had in calling upon him without its making a good deal of jealousy over here. However, I said it would be all right next year, as you would be Foreign Secretary.

I was very much struck by a conversation about America, for in the most open manner after dinner he said he was quite ready to recognise the *South*, but Palmerston would not do so, and he could not unless Palmerston did. The result of this (pretended?) frankness is that Slidell in Paris tells everyone that England is the cause of the South not being recognised. He abuses England and says we are their enemy ; in fact, we are in the happy position of being hated by both North and South. I think you may look out for some curious results in Italy. I can only mention one little fact. Young Murat, when I was at Châlons, told a French lady friend of mine that he had an idea that he may be wanted before long at Naples ! He said it was a great bore, but still it was his duty to go if wanted.

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Yours truly,

RANELAGH.

September 1st.—The news of Garibaldi's capture is confirmed. He was attacked on August 29 at Aspromonte, ten miles from Reggio, by Colonel Pallavicini. He is said to have had 2,000 men, and had intrenched himself in a strong position. This was carried by the King's troops after an obstinate defence, and Garibaldi wounded and taken prisoner.

September 3rd.—The account given in to-day's papers of Garibaldi's capture increases my suspicion that the whole affair is a cross, the object being to prove to Europe that Italy never can be quiet until she gets Rome. The Piedmontese Press already begins urging the withdrawal of the French troops on this plea.

September 13th.—The Federals and Confederates continue to gain victories by turns, and I see no daylight as yet to show the result of this bloody war. Rattazzi has sent sixteen surgeons and physicians to Garibaldi, and his English sympathisers have sent a surgeon of the name of Partridge to him.

September 15th.—General Lee has gained a victory. Both armies were in great numbers, but the Federals were obliged to retreat, leaving all their wounded on the field.

September 19th, Heron Court.—Mr. and Mrs. Augustus Paget and Lord Ranelagh arrived. Mr. Paget is the first person who suggested the Princess Alexandra for the Prince of Wales, and negotiations were commenced a year ago. Mrs. Paget says she is beautiful—lovely eyes and good teeth. She is tall and graceful, with a good figure.

Our whole party went to play at croquet at Hinton. Grantley Berkeley and his son appeared in costume: Garibaldi shirts, knickerbockers and coloured stockings, hats with feathers. They looked very ridiculous.

October 1st.—The Confederates have been reinforced by Stonewall Jackson, who, after his capture of the fort of Harper's Ferry, where he took 8,000 prisoners, stores and guns, crossed the Potomac to assist General Lee, who was hard pressed by McClellan. The battle that ensued on the 17th must have been the bloodiest of the war. The Federals own to a loss of 10,000 men. General Mansfield was killed, and twelve other generals wounded. The Federals claim the victory, though their enemies did not retire till the evening of the 18th.

October 5th.—Lady M. went to Knowsley. I started to-day for Paris.

After staying a week at Paris, I left it for Nevers and Moulins, wishing to see the centre of France. It is infinitely preferable in every way to the old route by which most Englishmen travel to Lyons. When once you reach Auvergne nothing can be more picturesque than the country. Moulins and Nevers have all the character of old French towns, and when you arrive at Clermont you are *en pleine Auvergne*. There are many ruined old castles perched upon inaccessible places, and which, at times, belonged to great feudal families, and at others to robbers, who had taken possession of them during the absence of their masters in the wars of the Middle Ages.¹ Clermont is a large town without ornament or natural beauty, but very interesting from its historical associations. Within a few miles is the hill on which stood the camp of Vercingetorix, who gave Cæsar more trouble than any of his enemies. On the mountains stood the great city of the Gauls, which he took after repeated repulses. A large number of men are now excavating and laying bare its remains by orders of the Emperor, who is at this time writing a life of Julius Cæsar, and very much wrapped up in the subject. I drove here from Clermont, and, curiously enough, a large eagle was soaring over the hill during the whole time of my stay. From Clermont I took a carriage to Mont d'Or, a distance of forty or fifty miles through the wildest possible country. I had visited the Puy-de-Dôme, the highest of the volcanoes, which were exhausted, probably, before the existence of man, for there is no history, or even tradition, of their being

¹ *Vide* Froissart.

active since his creation. On arriving at a sort of station-house at the foot of the mountain, where the horses were to rest, I heard a roar like that of a wild beast, and suddenly a large donkey, which was feeding in the meadow, rushed at full gallop at one of my horses, and fixed his teeth in his neck. It required several men to drive off this savage brute, which had upset all the ideas I had formed of his race as seen in England.

From this station-house I took a strong two-wheeled cart, drawn by two powerful cart-horses, harnessed tandem, up to the observatory at the top of the mountain. The path was rough, narrow, zig-zag, and almost perpendicular, with nothing between me and eternity if the horses chanced to slip or the harness gave way. Whenever we came to a turn in the road, the guide gave a flick to the horse in the shafts to prevent his turning too short, the effect of which was that the outside wheel was constantly almost over a precipice of thousands of feet. At the observatory they keep a magnificent breed of mastiffs, and received me hospitably with a cup of coffee, which I was glad enough to get. The wind is so violent at that height that it nearly carries even those accustomed to it off their feet and over the precipice. From there I had a magnificent panorama of the entire country, showing its volcanic formation, and on descending the other side of the mountain had an experience of the force of the wind, which blew me and the guide flat on our faces by a sudden gust, just on the edge of an extinct crater, called the Nid de Poule, from its perfect shape, covered with fine turf and extremely deep.

The country about Mont d'Or is very picturesque and wooded, with a beautiful trout stream flowing under the town. The inns, which are more like *pensions* than hotels,

are comfortable, with plenty of horses, both for carriages and riding, at the service of visitors. I returned to Clermont, and from there went to Lyons, and back to Paris by Geneva.

On my return to Paris I went on a visit to Chamarande, a *château* given by the Emperor to Persigny, who has furnished it with great taste and luxury. It is of Louis XIII.'s time, and a very fine house, on the main road from Paris to Lyons, near Étampes. The Emperor and Empress arrived there at one o'clock on the 27th, and returned late the same night to St. Cloud. The time was passed in discussing a substantial luncheon and dinner—served after the English fashion—and in driving about the park, which is large and picturesque, all rock and heather, like Fontainebleau. I found the Emperor strong for the American Confederates, and anxious to propose, together with England and Russia, an armistice of six months to the combatants, during which time the blockade should be raised. He thought that if they could be muzzled for that time they would not begin again. The position of the two armies is that of mutual observation on the Potomac after the drawn battle of Antietam. The Emperor did not enter upon politics with me except on this question, but seemed much absorbed in the internal improvements of France, asking me many questions on the state of the provinces I had seen, and seeming to think that his trade and commerce were capable of enormous development. He was also much occupied with the life of Julius Cæsar, which he is writing, and told me that in one of Cæsar's camps in Auvergne a splendid silver vase had been found, which could only have belonged to himself. Persigny and others look upon this and discoveries of the same sort as apocryphal, and say that his Majesty is perpetually victimised by those who know his hobby for Cæsarian

relics, to the extent that one officer got three promotions for successive trovers of the kind. He has, however, great knowledge of this period of history, and his excavations in the camp of Gergovia, which I saw, have laid bare the foundations of a large Gaulish city still perfect. After dinner, the Emperor, Morny, Persigny, Pietri, and I smoked together. The conversation fell upon painters and pictures, about which the Emperor professed complete ignorance, and, indeed, showed it by confusing, in his usual unaffected and natural manner, the names of the most famous. In the same way he spoke of the great French national vice of vanity, which would admit of no merit equal to their own in all things, and the general mediocrity in every art, excepting mechanics, physics, and chemistry. We then got upon Home and spiritualism, which I saw he half believed in; and as he had been speaking of the many doubtful pictures in the Louvre, I suggested that it was desirable that Mr. Home should call up Titian's spirit and ask him whether he really painted the portrait of Francis I. which is in that gallery. Morny and Pietri took advantage of this to laugh at his belief, upon which he looked displeased, saying that if we could explain all we believed our religion would be a very easy task.

I returned to Paris in the Royal carriage—a large omnibus—the party being M. and Madame de Morny, M. and Madame Walewski, and the two ladies in waiting, one of whom, Madame de Pierre, an American, *née* Thorne, and the Duchess de Morny, a Russian, just married, smoked all the way in the Empress's face, notwithstanding her plain hints against the proceeding. She is much too good-natured to her *entourage*, but enhances her singular beauty by the most natural gaiety and fascination of manner. The *genre* of the

women about her, with the exception of Madame Walewska, is vile. Their hair is dragged off their faces so tightly that they can hardly shut their eyes, and their scarlet accoutrements, jackets, cloaks, &c., as they happen to be very fair, made an *ensemble* indescribably unbecoming.

I had a conversation of above an hour with the Empress on politics, chiefly on the Roman question. Thouvenel had just been dismissed as being too anti-Papal, and as leaning to the abandonment of his Holiness, and Drouyn de l'Euys has replaced him. The Empress did not, as I expected, treat the subject as a *dévoté*, though she said that no scandal could be greater than an exiled Pope with no foot of earth belonging independently to himself, and that the honour of France was engaged to protect him from being driven out of Rome; that, if he were, the Austrians would come to his rescue, and France have no right to prevent it, as, by the treaty of Zürich with Austria, the Pope was to be maintained; that the Italians should be satisfied, for the time, with what they had got, and not attempt impossibilities, but organise what they possessed; that there was no such thing in Italy as an organising mind or a man of business.¹ She came to the charge about the English Press and its abuse of the Emperor. This is a *parti pris*, and, I believe, only meant to elicit a denial of our hostility. I had an easy reply to her assertion that such a feeling existed, by reminding her of her own reception in England and Scotland two years ago, when she was obliged to escape from the ovation she met with. To this she succumbed, as she was evidently

¹ The Emperor came from the war much disgusted with the Italians, and Cavour, who, with Prince Napoleon and other *intrigants*, were encouraging Mazzini and the other Republicans to extend the theatre to Tuscany and Rome, the Emperor never intending to create an independent kingdom on the side of France.

delighted with her journey to England. I went over with her the old ground of my policy previous to the Italian war, as I had done with the Emperor last year, and told her of my having sent him a copy of my despatch to Prussia, preventing that Government from joining Austria, and thus localising the war. Neither Cowley nor Walewski had ever told the Emperor this important fact, and last year I sent the Emperor the copy privately by the Duke of Hamilton.

On arriving at Paris, Bacciocchi drove me home in his carriage. Whilst at Chamarande I observed that Persigny had got a complete record of the *château* and its antecedents, going back for three centuries, and taken from the archives of the small town adjoining. It is very remarkable how the local history of these places has been preserved in France, whilst in our minor towns no such records have been kept to which the historian could refer. This may be explained by the fact that there was no Protestant Reformation in France, as in England, where the libraries and journals of the monks were savagely destroyed by the Reformers.

Lord Derby to Lord M.

Knowsley : October 31, 1862.

My dear Malmesbury,—I have delayed answering or thanking you for your very interesting letter from Geneva until the time when you would probably be back in England; and though I have not heard of your arrival, I know that Lady Malmesbury expected you about this time. In the first place I am sorry to say that our attempt at a party for the 25th has been so much interfered with by the rival attractions of Longleat and Wilton for the same week, that we have reluctantly been obliged to put it off altogether; and though you know that we should be glad to see you at any time, yet I hope that it will not be inconvenient to you to revert to your original intention, and to come to us the following week, the first in December, instead. It would be an additional pleasure to us to see

Lady Malmesbury with you ; but I am afraid she will hardly venture at that time of year.

I think John Russell is getting us into all sorts of complications ; and that the state of Europe becomes more and more critical every day. What on earth does he mean by turning round on Denmark, and taking up all at once the Prussian views about the Duchies ? And how will Palmerston stand it, the original author of the Protocol which was the basis of the treaty of 1852 ? I cannot help connecting with this affair, and perhaps with a renewed misunderstanding arising out of it with his old *friend* and colleague, the sudden and mysterious postponement of the Cabinet which was to have been held a week ago ; and which seems to have been put off *sine die*, so absolutely at the last moment, that the Ministers had all come up to town for it, including the Duke of Argyll all the way from Scotland ! It is evident, too, that we are on the point of a quarrel with Russia, whose intrigues, I have no doubt, have led to the revolution which has broken out in Greece ; though I should be sorry to swear that our ubiquitous friend Louis Napoleon has not thought that a little *imbroglio* in the East might serve to distract attention from the difficulties and embarrassments of the Italian question. The Greek affair, I am afraid, may be most formidable, and altogether, with Prussia in a state of quasi-revolution, and with the Italian, Greek, Montenegrin, Danish, and Polish questions all in a ferment at once, I can hardly imagine a more unpleasant state of foreign affairs. The American war, too, appears to be as far from a solution as ever. In the meantime the distress here is rapidly and fearfully augmenting, and we fully expect that by Christmas there will be over 250,000 paupers in twenty-four unions ! They are already 186,000 against 43,000 last year. The prospects for the winter, especially if it should be a severe one, are fearful ; and, admirably as the people have behaved hitherto, it is impossible to say what continued and aggravated suffering may lead them to.¹

Ever yours sincerely, DERBY.

¹ This period of Lord Derby's life will redound for ever to his honour. He devoted all his business-like qualities, his valuable time and great fortune to the relief of his suffering countrymen ; and it must also be added that his noble and successful exertions were fully appreciated in all parts of England.

November 2nd.—Arrived in London. During my absence abroad the American Civil War had been raging continually with various success. Some Englishmen made considerable fortunes by running the blockade, many others lost all they possessed by being captured. But this species of smuggling induced many to invest money on the chance; men who did not appear on the surface employed adventurers to do the work.

November 14th.—Drouyn de l'Éuys has written to Lord Russell to propose a joint mediation to induce the Americans to consent to a truce for six months. It is said there was a stormy discussion in the Cabinet in consequence; the result, a refusal to interfere at present, as the Americans would decline the proposal.

November 18th.—Baron Gros is appointed Ambassador in the place of M. de Flahault. I suspect he is only a stop-gap, and we shall have the Persignys later. The 'Times' of to-day has a strong article against Lord Russell's despatch of September 24 relating to Denmark. It is a most extraordinary and offensive one, giving advice upon subjects of internal administration, in which we have no business to meddle, and, in fact, re-opening the whole question of Schleswig and Holstein, saying Holstein and Lauenburg should have everything the German Confederation asks for them. This restless and impotent meddling is peculiarly ill-timed on the eve of the marriage of the Prince of Wales with a Danish Princess.

November 20th.—Lord Russell wrote his despatch to Mr. Paget¹ some days before he left Gotha. Mr. Meade,

¹ Then Her Majesty's Minister at Copenhagen.

who remained behind, telegraphed to the Foreign Office to announce Lord Russell's departure in these words: 'Earl Russell has skedaddled.' As the message was in cypher, and such a word as 'skedaddle' was unknown, they were obliged to telegraph back to know what he meant. These jokes might be extremely inconvenient.

November 22nd.—News is arrived that General McClellan is dismissed from the chief command of the Federal army. He submitted quietly, professing respect for the constitution, and retired to his own home.

November 24th.—Sir Henry Wolff has had a long conversation with Lord Palmerston about the affairs of Greece. He is anxious that Prince Alfred should accept the crown, and that England should give up the Ionian Islands, the Turks giving up Albania. I conclude that Wolff would get compensation for losing his lucrative place there; Disraeli has promised him a place if he would devote himself and his pen to our party. He is fond of writing, and writes well.

Lord Derby to Lord M.

Knowsley: November 25, 1862.

My dear Malmesbury,—I quite agree in your view of the proposal, which I conclude will be made, and I fear will be accepted, of placing Prince Alfred on the throne of Greece. It appears to me the greatest possible blunder, whether we look at it in its immediate effects upon our relations with France and Russia, or at the interests of the Prince himself, or at the complications which our connection with such a throne and such a people must infallibly produce. I wonder that the Queen should have given her consent; I am certain that the Prince never would have done so. If this step be finally taken, I suppose it must be mentioned in the Queen's Speech; and if it be, it will be difficult to avoid an amendment, and impossible to join in an expression of congratulation.

I did not answer your former letter, partly because I thought you would find some answer to your inquiries in a letter of mine to Mr. Kingscote, which he published about the day you wrote; and partly because my time is so fully occupied in answers to similar letters, and in other correspondence, and in attendance at Manchester. I shall be glad to talk over the subject with you next week; but with respect to the breakdown of the Poor Law, I will say, first, that though no *one* rate of a high figure has been levied, there have been two or three in the course of the year in some towns, which have amounted in the whole to 7s. 10d. and 11d. on the solvent property, every new rate finding fewer people able to pay it; and next, that the pressure of a poor-rate which is levied on the occupiers is not to be measured by the actual amount, but by the sudden increase on the normal figure. The former is taken into account in settling rent, and falls on real property; the latter falls exclusively on the occupiers, who in this case are themselves on the verge of pauperism. You are quite right, however, when you say that the pressure would have been comparatively light had the law of Elizabeth remained unaltered, and personal as well as real property been liable; as it is, no increase of rates will reach the vast amount of realised wealth, except that very small fraction of it which is invested in buildings and machinery. I must say, however, that some of the mill-owners have behaved nobly under great difficulties, some of them quite the reverse; but, as a class, they have done far more than the wealthy bankers, merchants, brokers, and other speculators, some of whom have made enormous sums in cotton, and whose contributions are very much below what they ought to be. I hope our county meeting will catch some of them.

Ever yours,

DERBY.

November 30th.—I hear that Lord Russell has recanted his Danish despatch, which confirms the suspicion that it was written without the knowledge of Lord Palmerston.

December 7th.—Count Sabouroff, a young Russian, called and told us that his valet was walking in Bond Street at one o'clock this afternoon, when the streets were full of people coming out of church, and he saw two men attack a

gentleman, rob him of his watch, and run away. They were pursued, and one was caught.

December 8th.—We spent three days at Savernake, and went thence to Highclere, where we were very kindly received. Lord Carnarvon and I talked about necromancy and spiritualism. He told me that he had read a great number of books upon the Black Art, and in some found *formulae* of so horrible a nature that they quite haunted him.

December 12th.—We drove over the park, which is fourteen miles in circumference, and the most beautiful I think I ever saw—miles of green drives through, rhododendrons, enormous beeches, and cedars in every direction. I never was more delighted with any drive in England.

December 13th.—Sir Henry Wolff told me that he knew from a good source the Government had decided to give up the Ionian Islands to Greece if the Powers who signed the Treaty of Vienna in 1815 consented.

Lord Derby to Lord M.

(Dictated by Lord Derby.)

December 23, 1862.

The cession of the Ionian Islands is decided upon. I learn this positively this morning by a letter from Stanley, on the authority of Cornwall Lewis, whom he met at Chevening. There is to be a Congress to decide what is to be done with them. The cession includes Corfu. I think the measure at any time one of very doubtful policy, but the present moment appears to me singularly ill-chosen. The islands were entrusted to our keeping as a maritime Power which could, and would, keep down the system of piracy by which those coasts have been so long infested, and the occupation gave us a naval position highly important in case of a European war, as influencing our hold upon the Adriatic and the Levant, and these are considerations which ought not to have been lightly overlooked.

At the same time it is not to be denied that the occupation was accompanied by considerable expense and some inconvenience, that the Constitution was absolutely unworkable, and that the Government was only carried on by a continual violation of its spirit, even when there was adherence to its letter. Taking all this into consideration, there might have been much to say in favour of the cession, could they have been handed over to a Government willing to accept the responsibility, firmly established, politically and financially, and with sufficient power and self-control to keep an excitable people from insane schemes of aggression upon their neighbours. But it strikes me as the height of folly to make a gratuitous offer of cession, and to throw the islands at the head of a nation in the very throes of Revolution, the form of whose government is yet undecided—much more so, the person of the sovereign, if they are to have a sovereign—whose finances are bankrupt, whose naval power is insignificant, and the first of whose political aspirations is accession of territory at the expense of a war with its most powerful neighbour. I cannot conceive greater improvidence than making the offer of the cession under such circumstances. If accepted, while it will diminish our prestige in the East, it cannot but lead to future and embarrassing complications; and if from any circumstances the cession should not be accepted, the offer will not have added to our facilities for governing the islands. You will see that generally I agree in the view which our papers have taken, though I think they have been too sweeping in their condemnation of the idea of cession at any time and under any circumstances.

Yours truly,
DERBY.

1863

January 30th.—The Federals have been repulsed with great loss at Vicksburg; the army of the Potomac is thoroughly demoralised, disgusted with their generals, in whom they have no confidence, and mortified at their defeats.

February 9th.—The insurrection in Poland is increasing

every day, and in many places the Russians have been defeated. The King of Prussia has sent a strong body of troops to his frontier. The feud between him and his Parliament grows more bitter every-day, and neither side will give way. It is a struggle between freedom and despotism, the King attacking the Constitution by insisting that the Parliament should have no control over the expenditure of the army. Looking at the safety of the country, no doubt he is right, and time will prove it.

My youngest brother is made Archdeacon of Wilts by the Bishop of Salisbury, who has also given him the living of Bremhill, the two together worth about 700*l.* a year; but it is a large parish, and he must keep two curates.

*Mr. Charles Lever*¹ to Lord M.

Hôtel d'Odessa, Spezia : February 16, 1863.

My dear Lord,—I am sincerely obliged by your Lordship's note in acknowledgment of Barrington.

I am sure you are right in your estimate of Kinglake's book.² Such diatribes are no more history than the Balaclava charge was war. It was, however, his brief to make out the Crimean war a French intrigue, and he obeyed the old legal maxim in a different case—'Abuse the plaintiff's attorney.'

Italy is something farther from union than a year ago. In dealing with the brigandage Piedmont has contrived to insult the feelings and outrage the prejudices of the South by wholesale invectives against all things Neapolitan. French intrigues unquestionably help to keep up the uncertainty which all Italians feel as to the future, and the inadequacy of the men in power here contributes to the same end. Indeed, what Kinglake says of the

¹ The novelist and Consul at Spezia.

² Alluding to his abuse of Louis Napoleon and charging him with personal cowardice. No man could be less exposed to such an accusation. I saw him jump off the bridge over the Rhône at Geneva when a youth, and all men can feel what must have been his agonies when riding all day at the Battle of Sedan with his deadly malady upon him.

English generals—questioning how the Great Duke would have dealt with the matter before them—might be applied to Italian statesmen as regards Cavour. They have not a shadow of a policy, save in their guesses as to how *he* would have treated any question before them. To get ‘steerage way’ on the nation, Cavour had to launch her into a revolution; but if these people try the same experiment they are like to be shipwrecked.

It would be both a pride and a pleasure to me to send your Lordship tidings occasionally of events here if you cared for it. Meanwhile I am, with sincere respect, most faithfully yours,

CHARLES LEVER.

February 18th.—The Confederates have gained a naval victory at Charleston. They sank two gun-boats and drove off the rest.

February 20th, London.—We went to the Lyceum to see ‘The Duke’s Motto,’ translated from ‘Le Bossu.’ Fechter acts the part of Lagardère beautifully; Miss Leclercq is too fat and fair for the gipsy; Miss Terry did Blanche de Nevers very nicely, and like a lady.

February 27th.—Met Count Keilmansegge. He has to attend the Prince of Wales’s marriage. The invitations are limited to the Garters and their wives, who must be asked, the Corps Diplomatique, the Foreign Princes and their suites, with the entire household of the Queen and of the late Prince. The procession on the 7th is to pass through London at a trot, which will disappoint the public, who will hardly be able to see the Princess; the Lord Mayor is not to go, as his equipage and attendants are obliged to walk, and had he headed the procession all the carriages must have gone at a foot’s pace. The Corporation met in great indignation at this interference with their rights; so he is to be permitted to head the procession as far as Temple Bar.

February 28th.—There was a Drawing Room held by the Princess of Prussia.

March 6th.—The French are very sore at the refusal of the American Government to accept their mediation, and at the peremptory contradiction by Mr. Seward of M. Mercier's despatch.

The insurrection in Poland is gaining strength, and the French Emperor has written to the Czar advising him to make concessions, 'and to give to Poland large and serious guarantees in conformity with treaties and with the principles of civilisation.' But it is not likely that France will assist Poland by arms, as that would interfere with their policy with respect to Turkey, which is founded on an *entente cordiale* with Russia.

March 7th.—We went to Lord Willoughby's house at a quarter before one to see the entry of the Princess. The houses along Piccadilly were decorated, with few exceptions, but I saw nothing really pretty except Lord Willoughby's and Lord Cadogan's. There were a good many people in the drawing-room. It was the coldest day we have had for a long time; no sun, with occasional showers, and we were half frozen standing on the balconies. The Duke of Cambridge rode by two or three times with his staff, and was greatly cheered. Lord Ranelagh passed at the head of his brigade of Volunteers. Then appeared the royal carriages; and I was never more surprised and disappointed. The first five contained the suite and brothers and sisters of the Princess Alexandra; the carriages looked old and shabby, and the horses very poor, with no trappings, not even rosettes, and no outriders. In short, the shabbiness of the whole *cortège* was beyond anything one could imagine, everybody

asking, 'Who is the Master of the Horse?' The Princess kept bowing right and left very gracefully. The moment the procession had passed, the crowd dispersed, but there were universal remarks and compliments on the Princess's beauty.

March 8th.—I saw Lord Derby to-day; he is still confined to his bed, and looks very ill. He says that the Queen has invited the Disraelis to the wedding. I hear that on the arrival of the Prince and Princess at Slough the horses of the first carriage jibbed, and the leaders of the second turned right round upon the wheelers, the harness got entangled, and the confusion was very great. Altogether, everything done by the Court authorities was bad, and the management of the City no less so. All offers of assistance were refused; both the Duke of Cambridge's of cavalry and Sir Richard Mayne's of police to keep the line in the City were declined, and the result was that the streets were quite blocked up, and if it had not been for the good temper of the people some terrible catastrophe must have occurred. As it was, there was great danger opposite the Mansion House, and the Danes were very much frightened; the Prince of Wales, on his side, showing great coolness. To make up for these deficiencies, those who were present say that nothing could exceed the splendour of the scene in St. George's Chapel. The foreigners were all much struck with it; it was so grand as to be quite overpowering. Mr. Paget confirmed all I had heard of the confusion on the departure of the special train for London. The Duchess of Westminster, who had on half a million's worth of diamonds, could only find place in a third-class carriage, and Lady Palmerston was equally unfortunate. Count Lavradio had his diamond star torn off and stolen by the roughs.

March 13th.—Second reading of Mr. Adderley's Security from Violence Bill passed by a majority of 131 to 68, in spite of the opposition of Sir George Grey, who objected to garotters being flogged, saying that some were too delicate to undergo the punishment, to which some one replied that if a man was strong enough to rush out like a tiger and strangle another man, he was strong enough to bear a flogging.

March 20th.—We went to a party at St. James's Palace, and arrived in time to see the entry of the Prince and Princess of Wales, but it struck me as very melancholy, when one considered the cause of the Queen's absence.

March 22nd.—News from Poland is bad for the Poles. A battle has taken place. The insurgents under the Dictator, Langiewicz, were defeated after a desperate fight, and gave themselves up to the Austrian hussars, who conducted them to Turnau.

March 25th.—I went to Windsor Castle and returned next day. The Queen was quite calm and even cheerful, and looks well, but she complains of not feeling strong and being unable to stand much.

The Prince of Wales asked me to smoke with him, Lord Sydney, and two other men, and we sat up till nearly two in the morning.

I went through Paris to Bordeaux on March 28, and was charmed with the appearance of the town, which gives one a perfect idea of a combination of business and pleasure.

The quays remind one much of Holland—a great activity of commerce and a perpetual noise of voices in every language; but, away from the shipping, the streets are ornamental and the shops handsome and luxurious. The dwellings of the great wine merchants seem to lie in a district of their own, and are not distinguishable by any advertisements or ostentatious names. The hotels are all so good that one can hardly choose between them, and the best claret is to be had in them without putting any pressure on the waiters. There is a magnificent equestrian statue of the Emperor in the principal square, and it was here that he proclaimed his dictum, ‘L’Empire, c’est la paix,’ which reassured Europe for a time, but was before long proved to be a convenient phrase only.

In an old tower which stands by itself there is one of the most horrible sights I ever beheld. Descending into a dungeon, you find a collection, not of skeletons, but of shrivelled mummies, for the skin and flesh are still on their bones, and they *stand* in a ring with every diabolical contortion of pain and rage in their faces. There are two stories respecting these dreadful remains—one is, that they were a whole family poisoned by mushrooms, whose death agonies were so terrible that they stiffened into the contortions I have described, and that, being afterwards buried without coffins in a peat soil, they were preserved in this horrible state; the second story is that they had been left to perish in the dungeon. I heard that the Emperor had given positive orders for them to be removed and buried, being much disgusted at the ghastly spectacle.

From Bordeaux I went to Bayonne and Biarritz, crossed the Bidassoa, and went as far as St. Sebastian. This country is full of associations, especially to an Englishman, for here the most desperate fighting took place between us and the

French in 1813, and between the river and Fuentarrabia the Paladins of Charlemagne fought and fell to a man. Returning on my steps, I went to Tarbes, and on my way visited the feudal castle of the Gramonts, Bidache, or rather its ruins. In the days of the famous Corisande it had as many windows as there are days in the year, but with the exception of a stable newly built on a large scale, and apparently useless, there is little to be seen. An old church in the village contains some of their family monuments. Tarbes has a good inn, and is famous for its horses.

From Tarbes I proceeded leisurely to Toulouse. I never saw so vile a pavement as in this great city, composed as it is of sharp flints. A cicerone showed me over the field of battle, on which our Duke and Marshal Soult were engaged and where the Spaniards suffered so terribly. Proceeding by the railway, I stopped a day at Carcassonne, an ancient city, so famous for the desperate fighting of the Albigensians and the deeds of Simon de Montfort. The Emperor has had the city and fortifications restored exactly to the state they were in at that time; the streets are just wide enough for a cart to pass, and the towers and battlements are what they were in the thirteenth century. In every part of France he is making archæological restorations, and his active mind seems as much interested in this pursuit as it is in politics; but, as far as I can observe, the French do not appreciate his efforts as they deserve. From Carcassonne I went to Montpellier, which, to our ancestors, was what Cannes is now to us—namely, an asylum from the English climate. Whilst I was there, the weather was anything but genial, and I returned to London on May 10.

May 27th.—News has arrived from America of the death

of Stonewall Jackson. He was wounded in the battle of May 2; one ball striking him in the left arm near the shoulder, and another in the right hand. The arm was amputated, but he died on the 9th. The most melancholy part of it is that his death was the result of accident, his own men, who would have died for him, having shot him in a wood by mistake. This event will, I think, have a fatal effect on the prospects of the Confederates, for he was idolized by the whole army, who would have followed him anywhere, in full confidence that he was leading them to victory. He was only thirty-eight years of age.

June 4th.—Mr. Soames' bill to shut up public-houses on Sundays was rejected by 278 to 103.

June 7th.—All the elections in Paris have gone against the Government, showing strong feeling either against the Emperor or Persigny. The Opposition now number from twenty-five to thirty instead of five, and are almost all Red Republicans.

June 19th.—I spoke on the Brazilian question and on the conduct of Mr. Christy.¹ Lord Russell replied, but less well than usual, and the Government, seeing they were getting the worst of the debate after Lord Chelmsford's speech, and fearing that Lord Derby would get up, gave orders to their men not to answer Lord Chelmsford, and the debate was adjourned.

June 20th.—The French have taken Puebla, and are advancing upon Mexico.

¹ Mr. Christy, who had been a Liberal M.P., was made by Lord Palmerston Minister at Brazil, where his acts and language were very high-handed.

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when he got up the hooting was so terrific that he could not be heard. Gladstone's speech had already excited great indignation, for it showed how completely the Government had deceived the House when Lord Palmerston had induced them to vote for the purchase of the land, leaving them under the delusion that the contractors for the Exhibition were bound to remove the building if it was not sold within a certain time. Gladstone had told them that there was no engagement of the sort, and that he believed they were not obliged to remove it at all. This, whether true or not, was taken as a menace to force them to buy the building, and infuriated the House of Commons the more, as Lord Elcho proved that the purchase would be a most disadvantageous one, entailing an enormous expense. So the House rose *en masse*, and, after a scene of the utmost confusion and excitement, defeated the Government by more than two to one; Gladstone and Disraeli looking equally angry.

July 13th.—We are deeply grieved to hear that our old friend, the Duke of Hamilton, has had a most serious accident. He left London last Friday, and dined that evening at a *café* in Paris with Mr. Henry Howard. On coming out at one o'clock in the morning he fell down the stairs, and was picked up senseless. I fear it will prove fatal.

July 15th.—We dined with the Chesterfields, where we heard of the Duke of Hamilton's death. It appears that he never rallied, except for a few minutes after the arteries of the temples had been opened, and he relapsed into a state of insensibility until his death. The Empress Eugénie was very kind, and remained with him until the arrival of the Duchess, who was at Baden.

We went to the Duchess of Wellington's concert.

A drawn battle has been fought between the armies of Lee and Meade. It began on July 1 and continued till the 3rd.

July 17th.—The Duchess of Hamilton and her daughter are gone to St. Cloud for the present. The sons remain in Paris, and accompany the body to Glasgow, where it is to be transported in a French man-of-war.

July 21st.—At Greenwich at the dinner which Lord Redesdale gives every year to the House of Lords.

July 26th.—News from America states that Vicksburg surrendered on July 4 unconditionally; the garrison, amounting to 31,000 men, having been paroled. Lee has retreated safely across the Potomac with all his artillery and the booty he took in Maryland. He has certainly lost prestige by the ill-success of his expedition.

August 1, Heron Court.—I went to London on my way to Dover, where Lord Willoughby d'Eresby's yacht was lying. He has been so kind as to lend her to me for the season. She is a very large lugger, built by himself. I went over to Boulogne in her with Lord Ranelagh and Colonel Knox, and, on my return to Calais, sent her to meet me at Cowes; but when I arrived there I found she had lost her foremast, being commanded by a very incompetent man. Lord Willoughby used her principally for fishing in Torbay, but she was a very bad sailer, being unable either to tack or to wear. I took her down Channel to the westward, to Torquay. To manage her sails properly she would require

thirty men, and I had only sixteen. Her mainsail had a thousand yards of canvas, and altogether I consider her a very unsafe vessel, though perfectly fit for fishing.

August 11th.—I returned to London and went to Lowther Castle, where there was an agreeable party. We went to Horswater, a most beautiful lake enclosed in hills; we netted it and caught a number of char.

Mr. Disraeli to Lord M.

Hughenden Manor: August 22, 1863.

My dear Malmesbury,—The Carlton and the Conservative Clubs are overflowing, and years must elapse before some men can enter them. They are also very exclusive. The Carlton rarely admits professional persons, and the Conservative only an insufficient percentage.

Taylor impresses on me the absolute necessity of a Junior Conservative, which shall be a central point for those country attorneys and land agents, &c., who are winning, and are to win, our elections. He thinks that it will powerfully organise and encourage our friends.

But there must be no mistake about the politics, and he wants, for trustees, Lord Derby, Lord Malmesbury, Mr. Disraeli, Lord Colville, Col. Taylor.

I have, at his suggestion, communicated with Lord Derby, who is favourable to the suggestion, if no liability is incurred by the trustees. This of course must be a *sine quâ non*.

What do you say to it?

Yours sincerely, D.

September 10th, Heron Court.—The Duc de Gramont arrived from Folkestone in time for dinner. He is obliged to be at Vienna in six days. He had not seen Lady Tankerville, his aunt, for eleven years, and was anxious to do so. He told me it was very probable he might some day come as ambassador to England, but not whilst Lord Palmerston is Minister; for, besides that he could not get on with a

Whig Government, he and d'Azeglio are not friends, and as long as Palmerston is Premier d'Azeglio is all-powerful.

September 11th.—We went to Longleat, where I was laid up for two days with gout.

October 5th.—The news from America is that the Confederates under General Bragg, who had been reinforced by Generals Lee, Johnstone, and Beauregard, defeated General Rosenkranz after two days' severe fighting. The Confederates took above 2,000 prisoners and twenty guns.

On October 5 I left for Paris and thence started on a journey to Tours and down the Loire. After again visiting Chenonceaux and some other castles on the river, I stopped at Saumur, a town that is *à cheval* on this glorious stream. I went to see the old feudal tower of Mon creau, which was seized during the Revolution of 1789 by the populace and has been held by them ever since; there must be at least a dozen families inhabiting its ancient halls. I proceeded thence to the famous Abbey of Fontevault, which is now a prison, but used to be a convent for ladies of the highest rank in France. In visiting the vaults I found the recumbent effigies, dressed in their royal robes, of our Henry II. and his wife, Eleanor of Guienne; their son, Richard Cœur-de-Lion; and Isabel d'Angoulême, widow of King John. The Republicans of the last century, who wished to destroy them, were prevented by some priests, who hid them away. They are very fine specimens of the work of that time. Henry and his son Richard are both of gigantic proportions, the latter being six feet six. It struck me as so sad a thing

to see these statues of the great Plantagenets cast away in the cellars of a French prison that I wrote to Persigny to entreat him to urge the Emperor from me to give them up to England, that they might be placed in Westminster Abbey. His answer to me for some reason miscarried, but when I did receive it, it regretted that at the present time the English and French Governments were not on a footing of cordiality, and that it was not a favourable moment for an interchange of compliments; but that if our Party came in again the Emperor would remember my request and would accede to it.¹ At this time Lord John Russell had expressed his disagreement with the Emperor on the subject of the Danish war and his wishes to have a European Conference in so rough a style that his despatches had created considerable animosity. I do not blame his disagreements, but the language in which he expressed them. The consequence was that I failed in my attempt to rescue these statues.

I went on from Saumur to Nantes, which is a fine and rich town, and famous, or rather infamous, for the 'Republican Marriages' and other horrors committed by the notorious Carrier. I then went on to St. Nazaire, a new town at the mouth of the Loire. On entering the public room of the inn I found about a dozen French officers at supper, bound for Mexico, in high spirits at going there. After returning to Nantes I went to see the famous Chateâu de Clisson, where the Vendéans in 1793 gained a great victory over the Republican troops, and were afterwards defeated, the

¹ In 1866, when Lord Derby was Premier for the third time he was informed by the Emperor that he would keep his promise if Lord Derby insisted upon it, but that when he signified his intention of doing so and ordered the removal of the effigies, the people of the district, although they had never taken any interest in them, showed so violent an opposition that he hoped Lord Derby would release him, which was done.

prisoners taken alive being thrown down a well, on the site of which a fine pine tree is now growing. It reminded me of Cannone, with its sinister association.

Paris, 1st Nov. 1870. To Count Perigny.

Paris, 1st Nov. 1870.

Mon cher Perigny, - Vous savez que j'ai écrit à votre Excellence le 27 octobre, et que j'ai eu l'honneur de recevoir votre réponse du 29. Je me suis permis de vous adresser, en même temps, un petit livre, qui est un recueil de lettres écrites par moi-même, pendant la dernière année de ma captivité. Je me suis permis de vous adresser ce livre, parce que je suis sûr que vous le lirez avec intérêt. Je suis sûr que vous le lirez avec intérêt, parce que vous savez que j'ai été un prisonnier pendant dix-huit mois, et que j'ai écrit pendant ce temps-là un grand nombre de lettres. Je suis sûr que vous le lirez avec intérêt, parce que vous savez que j'ai été un prisonnier pendant dix-huit mois, et que j'ai écrit pendant ce temps-là un grand nombre de lettres. Je suis sûr que vous le lirez avec intérêt, parce que vous savez que j'ai été un prisonnier pendant dix-huit mois, et que j'ai écrit pendant ce temps-là un grand nombre de lettres.

Croyez-moi que, si l'Empereur était resté en France, il aurait été le maître de la situation, et qu'il aurait pu empêcher les Prussiens de venir en France. Mais, si toutefois S.M. peut être utile, je le lui proposerai. Je suis sûr que vous le lirez avec intérêt, parce que vous savez que j'ai été un prisonnier pendant dix-huit mois, et que j'ai écrit pendant ce temps-là un grand nombre de lettres. Je suis sûr que vous le lirez avec intérêt, parce que vous savez que j'ai été un prisonnier pendant dix-huit mois, et que j'ai écrit pendant ce temps-là un grand nombre de lettres.

M. M. M.

to grief, and M. and Madame Nadard are much hurt. The anchors would not hold, and the balloon dragged along the ground for several leagues, knocking over trees and doing much damage. It was finally stopped near Neuburg, and the passengers taken to Hanover.

The accounts from Prussia are very bad for the King. The elections are going on unfortunately for his Government, being more Liberal even than the last, and he has not the resource of another dissolution of the Chambers, as this is the third within the year; but he is apparently determined to have an army formed according to his own ideas.

The papers mention that the large ironclad steamer, the 'Prince Consort,' which was sent to Liverpool to prevent the two rams built by Mr. Laird from leaving for America, encountered the gale of last Friday in the Irish Channel, and put into Kingstown almost in a sinking state. She sprang a leak and had seven feet of water in her hold. Nothing but the most arduous exertions on the part of her officers and crew could keep her from going down.

November 4th.—I met Lord Palmerston in the train at Bishopstoke, where he was waiting for the Portsmouth train. He was much annoyed at the loss of his trees at Broadlands in the late storms. I lost many of mine, some elms as old as the time of Henry VIII.

November 7th.—The English papers consider the Emperor Napoleon's speech very pacific, but I cannot view it in that light, for though he declares he has no intention of going to war in support of the Poles at present, he calls upon the sovereigns of Europe to appoint a congress for the discussion of the Polish question and the settlement of others affecting the nationalities; adding, *that the treaties of 1815 are at*

an end, and that if the Great Powers refuse the Congress, there must eventually be war. The Paris papers look upon this speech as threatening, and the Funds went down in consequence.

November 12th.—The Duke of Somerset, who dined with us, said that the ironclad steamer ‘*Prince Consort*,’ which was in such danger in the late storm in the Irish Channel, did not spring a leak as was supposed, but was nearly sunk by her own crew, who pumped the water *in* instead of pumping it *out*. The Emperor Napoleon has written a circular to all the sovereigns of Europe inviting them to a congress at Paris to settle the affairs of Europe. As he says in his speech in opening Parliament that the treaties of 1815 have ceased to exist, and he talks of sacrifices to be made for the public good, I suspect there will be great disinclination to respond to the summons which he has also sent in an offensive and dictatorial manner. Victor Emanuel telegraphed his acceptance at once, showing that he expects to gain by the new distribution of Europe. Probably England would be required to give up Gibraltar.

November 16th.—The King of Denmark is dead, and Prince Christian succeeds him.

November 24th.—We went to Blenheim, which well deserves to be called a palace. It has been fitted up almost entirely by the Duke and Duchess, and does great credit to their taste; in fact, it has all the magnificence of a palace and all the comforts of a small house. We dined in the saloon, a very handsome room, and after dinner the tapestry rooms were opened and we sat there, as they join the library,

where the ball was to take place. The ball-room is 180 feet long and very high. The pleasure grounds, which are very beautiful, slope down to the edge of the lake on one side, and on the opposite shore a hill, covered with wood, rises from the water. It must be a perfect Paradise in summer.

November 29th, Heron Court.—Mr. Seymour Fitzgerald arrived from Paris, where he says the refusal of our Government to attend the congress proposed by Napoleon, and especially the rude tone of Lord Russell's despatch, has created great irritation. The correspondence between the English and French Governments respecting the congress is published in to-day's papers. Lord Russell's despatch is published in the 'Gazette,' and I am not surprised that the French are angry, for not only is it very rude, but it was sent without the least delay, and published in the 'Times' before it was delivered to Drouyn de l'Huys!

December 5th.—I returned from Windsor. The Queen sent for me before dinner and spoke of the Danish question; though she is annoyed about it, she told me that it was not my fault, that I could not do otherwise than sign the treaty of 1852, which had been drawn up by Palmerston.

December 7th.—Sir Augustus Paget has written to say he cannot leave Copenhagen in the present state of affairs. Austria and Prussia threaten a Federal execution, and the King of Denmark has withdrawn the patent giving a joint Constitution to Holstein, which was the great cause of offence, as it incorporated Holstein with Denmark. Schleswig has offered 35,000 men to Denmark if the Federal troops cross the Eider and if they enter Schleswig.

December 8th.—Lord Henry Lennox and the Marchese Fortunato called, with the news that the Confederates had been totally routed by General Grant at Look-out Mountain, General Braggs having been defeated with the loss of sixty cannon.

December 31st.—The Federal troops have entered Holstein and been received with acclamation.

1864

January 9th.—The Princess of Wales has been safely confined—a prince. The event was not expected till March, and as it was intended to take place at Marlborough House, no preparations had been made at Frogmore. There was no nurse, no baby linen, and no doctor, except Mr. Brown, the Windsor physician, who attended her, and brought the child into the world, for which, it is said, he will be made a knight and receive 500*l.* Lady Macclesfield was fortunately in waiting, and as she has had a great many children, she was probably of use. Lord Granville was the only Minister in attendance, having come to dine with the Prince, and there was not time to summon the others, as the Princess was not ill more than three hours. She had been to see the skating, and did not return to Frogmore till four o'clock, soon after which she was taken ill.

I saw Disraeli, who called to-day, and wanted to talk to me upon political arrangements to be made, should our party come in. He quite scouted the idea of being Foreign Minister himself, as he has no intention of giving up the leadership of the House of Commons; he said it would be

quite impossible to do the work of both,¹ and that Lord Palmerston, when he was Foreign Secretary, hardly ever appeared in the House of Commons.

. *Lord Derby to Lord M.*

Knowsley : January 10, 1864.

My dear Malmesbury,—I need not tell you how sincerely sorry I am to hear your report of yourself, and how anxiously I hope that Bence Jones may be able to set you right, even in a shorter time than you seem to anticipate. Private and public feelings are in this case in entire accordance; for I do not know what I should do in the House of Lords, and still less if there were to be a change of Government, if you were not in a condition to give me your assistance. We have too few good men capable of holding office, and especially connected with foreign affairs, to be able to spare one. Stanley has a contempt for the arts of diplomacy, and an intense dislike to be involved in any foreign affairs. . . . In short, if we are *doomed* to come in, I *must* have *you* again. So get well as fast as you can. Vitzthum has sent me, confidentially, his and Beust's correspondence with John Russell; the latter, as usual, effusive in tone, but, as I have not concealed from Vitzthum, having the best of the argument. I have given him my opinion very plainly, and expressed an anxious hope, in the interests of Germany, that war may yet be avoided. But I fear that with the Germans just now passion is too strong for reason; and Austria and Prussia are so mutually afraid of each other gaining the ascendancy in that pestilent body, the Diet, that they will both be driven to be the slaves of the minor States. Austria, however, can hardly engage in a crusade for 'Nationalities,' nor Prussia for 'Constitutional Rights.' I quite agree with you that if we had taken a firm tone at once, there would have been no invasion of Schleswig; and everything else was capable of adjustment. Now, if there be such an invasion, war is declared, and we shall have placed Denmark in a very disadvantageous position, having abandoned Holstein at our suggestion.

Ever yours sincerely,

DERBY.

¹ This is quite true, and I found what Lord Palmerston told me was correct, namely, that the average work of the Foreign Office took him ten hours of the twenty-four.

P.S.—Do you know, or can you find out, whether the Emperor gave our Government any hint as to his intention to propose a Congress, before he made his public announcement? If he did not, it does not look like very cordial feelings, and, I must add, he laid himself open to the rebuff he met with. That, however, is no sufficient vindication of our *brusquerie*. D.

From Count Persigny to Lord M.

Paris: le 12 janvier 1864.

Mon cher Malmesbury,—La poste me renvoie aujourd'hui une lettre que je vous écrivis il y a deux mois. Un singulier accident paraît avoir causé cette mésaventure. Soit que l'encre fût mauvaise ou qu'un acide tombé sur l'enveloppe en ait altéré la qualité, il a été impossible de lire l'adresse: elle était presque complètement effacée.

Il n'y avait rien de bien important dans cette lettre. Je vous disais que j'avais soumis à l'Empereur la question archéologique que vous soumettez au sujet du tombeau de Richard Cœur-de-Lion et de son père, et du désir que vous exprimez. L'Empereur en principe était favorable à l'idée de donner ce monument à l'Angleterre; mais à cause des contretemps diplomatiques qui embrouillaient un peu nos relations, il désirait ajourner cette petite affaire. Je reste, quant à moi, chargé de votre commission, et dès que je verrai le moment favorable de renouveler la démarche, je le ferai avec le grand désir, et, du reste, la presque certitude de réussir.

Mille amitiés dévouées.

PERSIGNY.

January 19th.—The Austrians and Prussians have decided upon entering Schleswig should the King of Denmark not revoke the Constitution of November 18. Their envoys presented a note to that effect on the 16th, and, on the refusal of the King, left Copenhagen on the 18th.

George B. Mathew,¹ Esq., C.B., to Lord M.

San José, Costa Rica: January 20, 1864.

Dear Lord Malmesbury,—I took the liberty of sending to your address one of the famed 'quezals,' whose plumage under the

¹ H.M. Chargé d'Affaires at Costa Rica, and a very able man.

Aztec Emperor was reserved for Imperial wear ; but I have been so unlucky in my attempts to send any sort of parcel to England, that I delayed to write until I heard of their safe arrival there. Guatemala can boast of no other curiosities, and indeed of nothing else save cochineal ; but I trust you will deem the birds deserving a place on your hall table, from their former fame.

My stay in these wretched Republics is drawing to a close, as our objects are, *tant bien que mal*, carried out, and though I have, inevitably, incurred animosities in some quarters, I venture to hope that I have done some good, and have further established, by an impartial course, and by a frank avowal of my opinions, the *prestige* that should attend an English Minister in these half-civilised countries. Lord Russell has been good enough to give me the C.B., and though some of my friends think I might have expected it on my return from Mexico, and the higher grade now, I feel that any mark of approval from a Minister who may not view with partiality my political opinions and antecedents is very acceptable and gratifying.

For the last two years Mexican affairs have had a leading influence in some of these Republics, and a dream of a French Protectorate, or, at least, of annexation to an Ultra-Catholic Empire in Mexico (nurtured by the unwise and indecent partizanship of the French Chargé d'Affaires), induced Guatemala and her paid ally, Nicaragua, to enter upon the late sanguinary war with Salvador and Honduras. The clerical party, who hold despotic sway in Guatemala, through the hands of a debauched Indian savage, have succeeded in overthrowing in the two neighbouring States administrations that had alarmed them by their union and constitutional tendencies, and had offended them by so-termed 'impious' acts of placing the clergy on a level with others before the ordinary tribunals. Some of the members have been murdered in cold blood, and others, including Barrios, the late President of Salvador, have saved their lives by escaping from the country. Assuredly, the rule of France or of any other Power would therefore be a blessing to humanity, and a great boon to civilisation and commerce ; but M. de Cabarras, in following the precise footsteps of M. Dubois de Saligny, takes the least effectual and the least creditable way of popularising the idea. To describe the utmost excesses of arbitrary despotism, murder, plunder, and an utter absence of justice, as the rule of 'religion, law, and order,' and to accuse those who do not

neur in this conclusion of being imbued with revolutionary ideas, *un peu fort*, and is not, I think, likely to achieve the object in view.

I am really glad to gather from the papers that the Emperor has found out at last the real value of M. Dubois' statements. They have cost France dear; but even now, if the laws of France as religious as well as civil matters are declared in force, and if such men as Miramon, Marquez, and others, who, when *bought* by the clergy, were wholly without any party in the nation, and discredited their cause by their atrocities, are sent for a time out of the country, an agreement with the National Party in Mexico would be facile. Indeed I feel sure, from my influence with the honest, kind-hearted, but obstinate and ill-informed Juarez, that on such terms I could ensure his submission, which, once declared, would be permanent. But I suffered so much from the rarefied atmosphere of being, indeed, threatened with an attack of the same nature as that which has just carried off one of my earliest and best friends, Lord Elgin—that I should be very loth to return to Mexico save for a brief visit. All Europe may be interested in the occupation of Mexico by France, whether as an empire or as a protectorate, for it may serve better than Algiers as an outlet for hot blood; but if peace be long delayed we shall see the unscrupulous Government of Washington pouring into the North their disbanded and homeless soldiers.

The horizon seems as much clouded in Europe as on this side of the Atlantic. It struck me long ago that it would be wise to tempt the Duke of Augustenburg with Greece!

No man can read the horrors perpetrated in Poland without indignation. I know no kindlier man than the Emperor Alexander, with whom I was once on very friendly terms at Rome; but there is much irritable weakness in his character, and he needs the influence of good men to counteract the bad about him. The savage hatred felt towards all Poles by the older men in the Russian nobility is as unaccountable as it is deep. At all events, Russia can no longer quote treaties in Greece or in the East: 'Quis tulerit brachios de seditione querentes?'

Very faithfully yours, GEORGE B. MATHEW.

January 24th.—I have been very ill for the last month, and living upon opiates. Lord Derby came to see me to-day, and gave me an outline of his intended speech at the

meeting of Parliament, which is, of course, an attack upon Lord Russell's foreign policy. He and Lady Derby are going to Osborne next Thursday. He is decidedly Danish.

January 25th.—Mr. Bentinck called to tell me that the Austrians and Prussians have refused the request of the Danish Government for delay to enable their Parliament to meet and deliberate upon the withdrawal of the Constitution for Schleswig, and intend to invade the province directly.

January 27th.—The 'Standard' of this morning contains an article, which was sent by Brunnow, saying that at the Cabinet held last Monday Ministers arrived at a very grave decision respecting the Dano-German conflict—that that decision had been submitted by Lord Russell to Her Majesty, and that despatches had been sent off to the Ambassadors at the Courts of Prussia and Austria, notifying the hostile attitude that the Government of Great Britain would be compelled to assume in the event of the Prussian and Austrian troops invading Schleswig. The French Government is, it is said, upon this point at union with the British, and it is hoped that with the prospect of this opposition the great German Powers will not persist in provoking a war.

January 29th.—The 'Standard' has an article this morning announcing Lord Russell's resignation on account of his disagreement with his colleagues, as he takes the German side. This is not true. The Prussians and Austrians are advancing towards the Eider with the intention of entering Schleswig; the Danes are preparing to resist, but can have little chance unless England or France come to their assistance, which the latter, it is said, is ready to do, but the

Queen will not hear of going to war with Germany. No doubt this country would like to fight for the Danes, and, from what is said, I infer that the Government is inclined to support them also, but finds great difficulties in the opposition of the Queen.¹

January 31st.—A dreadful catastrophe occurred at Santiago on December 8, at a religious ceremony at the Jesuits' Church. A transparency on the altar caught fire, and the flames were communicated so rapidly to the muslin and gauze dressing that was hung all over the church that very few made their escape. The men, who were in a separate part of the church, divided by a grating, got away, but 2,000 women, comprising the greatest part of the ladies of Santiago, most of them young girls with their mothers, were burnt to death. The lamps were filled with paraffin oil, which fell upon the poor women in streams of liquid fire, and the work of destruction was so rapid that but a quarter of an hour elapsed from the beginning to the end. The bigotry of the people in Santiago can hardly be believed if we did not know as a fact that there is a public post-office for the Virgin, who corresponds personally with her votaries.

February 2nd.—The Prussians have entered Schleswig. The Danes withdrew. Count de Flahault has been made Chancellor of the Legion of Honour—a great place, which gives him a large salary and a fine house in Paris.

February 6th.—News from Rendsburg says that in the

¹ It is perhaps well that we did not enter into this contest, as our army was not armed at that time, like the Prussians, with the breechloader, and we should probably have suffered in consequence the same disaster as the Austrians did two years later.

attack upon Jagel on the 3rd, the Austrians, who were repulsed, lost 600 men and many officers, since which there has been more fighting, and the Danes were defeated, although the Austrians lost seventeen officers and 500 men. The Prussian Press now declares that Schleswig-Holstein is irreparably separated from Denmark, and that war puts an end to treaties.

February 9th.—Severe fighting at Flensburg. Barricades were erected in the street, and the Austrians lost 1,100 men. Most of the Danish troops have escaped to Alsen Island, but, the channel being only 1,000 yards broad, they will not be secure from the cannon. News from Vienna of yesterday says that a Council of Ministers was held, under the presidency of the Emperor, on the 7th, at which highly important resolutions were passed, the purport of which was that the London treaty of 1852 can no longer be considered by Austria as a basis of negotiation. I made a speech yesterday in the House of Lords, explaining the share I took in that treaty; and Lord Russell, though he confessed, in reply to my questions, that the Government had received no guarantee that Austria and Prussia would evacuate Schleswig when the King of Denmark had fulfilled his engagements, yet said they were bound by that treaty to respect the integrity of the Danish monarchy. Lord Palmerston made the same declaration in the House of Commons. If it is true that Austria has committed such a breach of faith, I hope she will lose Venetia.

February 11th.—The Duke of Augustenburg is proclaimed everywhere in Holstein and Schleswig in the presence of the Austrians and Prussians, who make no objection, thereby

making it very evident that they do not intend restoring the Duchies to Denmark.

February 13th.—The Austrians are said to show symptoms of backing out of the war, probably frightened for Venetia, as the Italians are evidently preparing themselves.

February 16th.—The Danes are in the island of Alsen and at Düppel, a fortified place in the mainland. General Meza's retreat has saved the Danish army, for it was too weak to hold the Dannewerke, and would have been cut off had he delayed.

February 21st.—I hear that Lord Russell has sent for M. Bille,¹ the Danish Minister, and told him his Government must not depend upon any material support from England, as we would not go to war for Denmark. M. Bille asked if an invasion of Jutland would make us alter our minds, and Lord Russell replied that, even if the Germans went to Copenhagen, it would make no difference. The Prussians occupied Jutland for two days, but have retired in consequence of orders from Berlin.

February 23rd.—The Prussians made an attack on the village of Düppel yesterday, but were repulsed, leaving many dead and wounded on the field. The Danes lost 200 men; the battle lasted four hours.

February 24th.—The Government had a majority of 25 last night on Mr. Fitzgerald's motion for copies of the correspondence between the Government and Messrs. Laird relating to the steam-ram. House divided: 178 to 153.

¹ Danish Minister in London.

On a motion for the Schleswig-Holstein papers they had a still larger majority. Lord Palmerston was ill in bed with cold and gout, but was sent for, his colleagues being much alarmed, and came tottering in after the division had taken place. Austria and Prussia have accepted our proposal for a conference to be held in London, but the war is to go on just the same.

March 1st.— I dined at Marlborough House. The Princess of Wales told me that her father and mother's health had suffered much from the constant anxiety they had gone through.

March 6th.— I passed the morning writing copies of my letters to the Prince of Schleswig, the latter having begun a correspondence on the subject of Schleswig-Holstein by asking me to retract a statement I had made in the House of Lords, which I refused to do.

March 9th.— Lord Derby called, and seems *préoccupé*. I believe he is much puzzled what to do on the Danish question. All his party are for the Danes, and he also sympathises with them; but the Court is against them. As Lord Bath was there and is very German, of course Lord Derby did not feel himself on safe ground.

Everybody is talking of Count Bernstorff's having refused to drink the King of Denmark's health at the banquet at Buckingham Palace yesterday, after the christening of the young prince, the child of the Prince and Princess of Wales. He, however, denies the whole thing, and gave an official denial to Lord Russell.

*From the Comtesse de Flahault (on the death of the
Duc de Morny).*

Paris: March 11, 1864.

Alas! dear Lord Malmesbury, all was over at eight o'clock yesterday morning, and I have only to thank you for your kind sympathy, which we feel deeply. We are overwhelmed with grief at this most unlooked-for misfortune, but M. de Flahault has gone through these trying scenes with courage and composure, and will, I hope, now be able to take some rest. It has been a comfort having Emily with us, and Shelburne arrived last night. You, who know Auguste well, will understand how well he merited all our love, and what a loss he is to his family. In Paris the consternation is general, and there is every demonstration of its being felt as a public calamity. The Emperor is deeply affected, and on the evening of his death was for two hours at his bedside, where we were assembled.

Adieu, dear Lord Malmesbury, again . . . Believe me truly
yours,
M. M. DE FLAHAULT, K.N.

I ought not to omit that the Empress was there also, and very kind.

March 12th.—I was introduced to the new French Ambassador, the Prince de la Tour d'Auvergne. He is very pompous, and much out of humour with this country, declaring that England is more bound than any other to support the Danes, because the treaty of 1852 was signed in London. The sympathies of our party are entirely with the Danes, and the Emperor Napoleon would be ready to declare war against the Germans if we would join him; but, in my opinion, neither his army nor ours would have been equal to such a policy, for neither of us have the needle-gun, with which the Prussians are armed.

March 18th.—Sir Henry Stracey moved a vote of censure on Mr. Stansfeld, for allowing himself to be the medium of communication between Mazzini and his friends. The subject was mooted ten days ago, and Mr. Stansfeld's

explanation was unsatisfactory, as he confined himself to praising Mazzini, and evaded answering the question whether the name of Fiori or Flower was an *alias* of Mazzini's or not. The subject being resumed to-day, he at last confessed very reluctantly that he had allowed Mazzini to have his letters addressed to his (Mr. Stansfeld's) house, under that name. A division took place, and Sir Henry Stracey's motion was only negatived by ten: 171 to 161. The Government defended him vigorously, and the utmost efforts were made to get a good majority. Considering that Mazzini's policy was perfectly well known to be founded on assassination, and that they must have known it, they can hardly have been proud of this victory. Lord Palmerston, however, seems not to think so, as, when Mr. Stansfeld offered to resign his place under Government, he refused, and said he would take the responsibility upon himself.¹

April 12th.—Garibaldi has arrived in London, and went to Stafford House. His reception was enthusiastic.

April 13th.—We dined at Stafford House to meet Garibaldi. The party consisted of the Palmerstons, Russells, Gladstones, Argylls, Shaftesburys, Dufferins, &c., and other Whigs, the Derbys and ourselves being the only Conservatives; so I greatly fear we have made a mistake, and that our party will be disgusted at our going. Lady Shaftesbury told me after dinner, in a *méchante* manner, that we had fallen into a trap, to which I answered that I was very much obliged to those who laid it, as I should be very sorry not to have seen Garibaldi. The Dowager Duchess of Sutherland walked off with him to her boudoir, where he smoked. This

¹ On any question concerning Italy or an Italian Lord Palmerston had no scruples.

created great astonishment and amusement, as this boudoir, which is fitted up most magnificently with hangings of velvet and everything that is most costly, has been considered such a sacred spot that few favoured mortals have ever been admitted into its precincts; and to allow anyone to smoke in it is most astonishing to all who know the Duchess.

The Government were defeated last night, on the motion of Lord Robert Cecil,¹ on the reports of the inspectors of schools, by 101 to 93.

April 15th.—Our party are furious with us and Lord Derby for dining with the Sutherlands last Wednesday, and Lord Bath has written to Lord Colville to resign his office of Whip, and says he will not spend a farthing upon elections. Lord Derby has written him a very temperate letter.

April 18th.—I dined with the Clanricardes to meet Garibaldi, and smoked a cigar with him after dinner. He spoke very sensibly, and, far from seeming proud of the fuss that was made with him, he said he feared it might become ridiculous. Sir Robert Peel, talking of Rome, said that he did not think it possible to get rid of the Papacy; that Garibaldi might drive the Pope out of Rome, but another would be elected as long as the Roman Catholic religion existed. Garibaldi replied, 'Vous l'avez bien fait, cependant.' Again, some one said that the career of the present Emperor Napoleon was a more successful one than that of the first. Garibaldi answered, '*Il faut attendre la fin.*'

Düppel has fallen, and the Danes have lost many officers and men.

April 20th.—Garibaldi leaves England on Friday. Lord

¹ Now Marquis of Salisbury, 1884.

Clarendon, who has just returned from Paris, has informed the Government that the Emperor has made *that* the condition of his joining with us in the conference; and certainly there must be some intrigue, as Mr. Fergusson, the surgeon, writes a letter to the Duke of Sutherland—which is published—saying it would be dangerous for Garibaldi's health if he exposed himself to the fatigue of an expedition to Manchester, &c. On the other hand, Dr. Basile, Garibaldi's own doctor, says he is perfectly well and able to undergo all the fatigue of a journey to the manufacturing towns. The publication of this letter in contradiction to Mr. Fergusson's must have been done with Garibaldi's consent; it shows he is angry, and does not leave England willingly.

April 22nd.—Garibaldi goes to-day to Cliefden, where he remains with the Dowager-Duchess of Sutherland until the 25th, when he leaves for Plymouth.

The Duchess of Cambridge and Princess Mary attacked me for going to Stafford House to meet him, saying that they admired my devotion to Lord Derby, which induced me to accept the invitation.

April 28th.—We had a dinner for the Duke of Cambridge, the Princess Edward, the Tankervilles, Lady Ely, Sir A. and Lady Paget, Colonel and Mrs. Macdonald, the Cadores, Lord Clanwilliam, Lord E. St. Maur, and Count Apponyi. Lord Bath complained of Sir Augustus Clifford's having turned on the gas in the House of Lords when Garibaldi entered; and said he had told Sir Augustus that he meant to bring his conduct before the House, but that Sir Augustus expressed his regret and begged to be let off

on account of his old friendship with Lord Bath's father. So Lord Bath forgave him. This story was received with a good deal of laughter, which Lord Bath took very well.

On May 6 I crossed to Paris, and, after two or three days, taking the road to Lyons, went down the Rhône to Arles, a very interesting old town, evidently peopled in former times by a colony from Central Italy, so very remarkable is the physique of the inhabitants. The women are proverbially handsome, but entirely of the Etruscan type, with magnificent dark hair and eyes, good teeth, and fair complexions. They have beautiful round throats set on fine shoulders and busts, but their legs are much too short for their general build. I had a good opportunity of seeing the population as it was a *jour de fête*, and there were games in the square, such as climbing a greased pole for a leg of mutton placed at the top, which no one succeeded in winning. The women were all in costume, with black veils worn like the mantilla. I noticed that the men were remarkably plain, sallow, undersized, and narrow-chested—in every way a striking contrast to the women.

The old Roman Amphitheatre here is very perfect, with towers added in the Middle Ages. Having heard of an old feudal castle called Les Baux, some twelve or fourteen miles from Arles, I took a carriage to visit it. We passed through an arid country till we reached a village with an ancient tower and other buildings, at the foot of which was a hermit's cell very curiously contrived in the rock, where there was a secret way of escaping and hiding in the deeper recesses in case of danger. Here was the hermit's bed of stone; he is supposed to have been the first to introduce

Christianity in that country. His name, which I forget, is held in high reverence, and a church there is dedicated to his memory.

Proceeding on my road, the mountains loom in the distance with the colour of yellow sandstone, and, on their summit, the castle and town of Les Baux. They appear perfectly bare and scorched by the burning sun of Provence. At the foot of the mountain there were some beautiful pomegranates and fine cypresses, but no other vegetation. The ascent to the town is winding and very steep. At the top there are the remains of a street of what must have been formerly very handsome houses, the ruins of which show the remains of the Renaissance carvings on the door-posts. A solitary priest came out of a small church, kept in tolerable order, and lamented the fate that forced him to live in so desolate a region. Higher up you reach a plateau with the castle and an enormous *pigeonnier*—sign of feudal privilege.

From quite a short distance the whole town is invisible, as it is not built of stone, but hewn out of the solid rock. It is altogether the most curious place I ever visited, and hardly ever seen by English travellers, although it is worth any trouble. From the summit the view is splendid, with a mirage which makes the plain below look like the sea. It was on these plains that Charles Martel gained a final victory over the Saracens.

After this I retraced my steps to Grenoble, close to which Casimir Périer has a very fine château; and, after seeing the Great St. Bernard, I proceeded through Geneva to Berne to pay a visit to my brother, who is minister there. I returned to Paris by the Basle Railway.

On passing through Paris I had a satisfactory conversa-

tion with Drouyn de l'Huys, and there I also heard of the death of the Duc de Malakoff, partly caused by his annoyance at the insurrection which has broken out in Algeria.

June 1st.—I returned from Paris, and we dined with the Derbys. Fred Stanley was married yesterday to Lady Constance Villiers.

June 8th.—Left London for Heron Court to see the famous rhododendrons, which are all in flower.

June 11th.—Returned to London.

June 16th.—Went to a party at the Duchess of Buccleuch's, where Count Sabouroff told me that, at the last meeting of the Conference, the Germans proposed to submit the disputed territory in Schleswig to arbitration, that this was supported by the neutral Powers, and the Danish plenipotentiaries had asked for delay to refer to their Court. He could, or would, not tell me who is to be arbitrator, but everybody supposes it will be the French Emperor.

June 17th.—There was a debate in the House of Commons on the Ashanti question. Lord Palmerston made an angry speech, accusing and misrepresenting Lord Derby's Government for having established a protectorate of the Fanti tribes, which has got us into the present difficulty. This was denied by Disraeli, who asserted that it began in 1826, and Lord Palmerston had not a word to say in reply. The House divided, and Government had a majority of seven.

Both sides cheered when the numbers were read, ours being pleased at the smallness of the majority and glad not to turn out the Government on a comparatively unimportant question.

June 20th.—The papers to-day give an account of a naval engagement off Cherbourg between the celebrated blockade-runner the ‘Alabama’ and the American ship ‘Kearsage.’ After about an hour’s fighting, a shot struck the ‘Alabama’ just above the water line, and she sank. The crew jumped overboard, and a great many were saved by an English steam-yacht, the ‘Deerhound,’ which picked up Captain Semmes, thirteen officers, many men, and immediately steamed off with them to Southampton, the Americans saving a good many more.

June 27th.—The armistice having expired between the Germans and Danes, hostilities have recommenced by the Prussian batteries opening fire upon Alsen.

I went to the House of Lords, which was immensely full, the anxiety being very great to hear the explanation of the Government with respect to the war. Lord Russell got up and spoke for nearly two hours; for the first half-hour he was almost inaudible, but after that I heard enough to know that the Government were for peace at any price, and meant to desert the Danes. Lord Derby, who was in his place, though suffering from gout, answered him, and after deprecating any discussion, begged his party to say nothing that evening.

June 29th.—I went to the ball at Buckingham Palace. There was a great crowd and some ridiculous-looking women in high dresses. The royal party came in by a door close to the dais, so they did not pass up the room, and sat down without taking notice of anybody.

Everybody is talking of the absurd ending of Lord Palmerston’s speech last Monday, in which he said that ‘if the

Government had reason to expect to see at Copenhagen the horrors of a town taken by assault, the destruction of property, the sacrifice of the lives, not only of its defenders, but of its peaceful inhabitants, the confiscations which would ensue, and the capture of the sovereign as a prisoner of war,' he (Lord Palmerston) 'did not mean to say that if any of those events were likely to happen, the position of this country might not be subject to reconsideration.'

July 3rd.—Lord Derby is so ill with the gout that he cannot bring on the question of the correspondence between Denmark and Germany next Friday, and he has deputed me to do it in his place, and Lords Salisbury,¹ Donoughmore, Colville, Hardwicke,² Carnarvon, and Chelmsford came this afternoon at one o'clock to consult with me respecting the motion to be made in the House of Lords.

Lord Derby is nervous in consequence of some objections made by the Duke of Buccleuch and Lord Stanhope, who talk of a collision between the two Houses, and he fears the party will not be unanimous. I am, however, for going on with it, and so were the rest. We adjourned at two o'clock to Lord Salisbury's, where a large meeting took place, I being in the chair. The two above-named peers, with Lords Winchester and Bath, made some difficulties, but ended by giving way, and it was settled unanimously that the same resolution which Disraeli makes to-day in the Commons is to be moved on Friday in the Lords. I went yesterday to Disraeli to settle about this, he merely pointing to a chair. I did not sit down, but gave him the message Lord Derby had sent, and went away. After the meeting at Lord Salisbury's I went to Lord Derby's to report what had occurred.

¹ The late Lord Salisbury.

² The late Lord Hardwicke.

He was pleased to hear that the motion was not given up, but he was in such dreadful pain that I did not stay.

July 8th.—I went to the House of Lords to bring forward my resolution against the foreign policy of the Government. The Duke of Argyll replied, and then Lord Brougham got up, being followed by Lords Chelmsford and Carnarvon. The division took place at half-past two A.M., and we had a majority of nine—177 to 168. In the House of Commons the Government had a majority of eighteen—313 to 295.

July 11th.—A horrible murder was committed last Saturday evening in a first-class carriage on the North London Railway. The victim was Mr. Briggs, a clerk in Robarts's bank, who was attacked, robbed, and thrown from the carriage.

After giving a dinner for the Duchess of Cambridge and Princess Mary, we went to Lady Rokeby's, who had tableaux, which were beautifully got up, and would have been better still if the singing behind the scenes had been in tune.

July 13th.—Mr. Briggs's chain has been identified. It was pawned by a man who had the appearance of a foreigner.

July 24th.—The murderer of Mr. Briggs is suspected to be a German tailor, called Franz Müller. Müller had bought a hat of a certain Matthews, who identified it as being the one found in the railway carriage after the murder.

August 2nd.—I went to Lowther Castle and Lady Malmesbury to Chillingham.

August 17th, Heron Court.—This place is completely burnt up; the lawn is like a stubble-field, there are no vegetables in the kitchen garden, the farmers are obliged to feed their cattle on hay, and all the small birds are starving as if in a hard frost.

August 21st.—Rain has come at last and penetrated about an inch into the ground, so it will do some good.

September 7th.—News has arrived of the capture of Müller at New York with Mr. Briggs's hat and chain upon him, and it is thought that he will arrive in England about the 15th.

I leave London for Paris on the 27th.

October 2nd, Aix-la-Bains.—I went down to Lyons and Avignon, where I found the cold so intense that I proceeded to Aix-la-Bains, but without any improvement. The weather here is bitter, and I am writing, shivering close to a blazing fire. I shall go back to Paris.

October 11th.—Reached Paris, which is much warmer than the South of France.

October 15th.—Returned to London.

October 21st.—The murderer Müller has been executed and sentenced to death.

November 2nd.—We left London by the ~~Eastern~~ Railway, and reached Highgate by 11 o'clock. The District was crowded, and after 11 o'clock

in the woods. She says she has laid them out herself, and certainly she deserves great credit, as I never saw any prettier. They are very extensive, on two sides of a narrow valley, with walks in all directions. We returned about four, just as the rest of the party came back from Cliefden. It was composed of the Duke and Duchess of Wellington, Lord and Lady Raglan, Lord Orford, and Mr. Courtenay. The dinner was very gay; Disraeli exerted himself to the utmost to be agreeable. The evening was very short, Mrs. Disraeli sending us all to bed at half-past ten.

November 4th.—Beautiful day. We all went out driving through Hampden Park, where there are some fine beeches and a long grass drive, down which Hampden rode at the head of his men (not soldiers) to present the Bill of Rights to Charles I. We then crossed the Chiltern Hills, and on reaching a plateau, from whence there is a beautiful view, we got out of the carriage and walked down the hill to a lovely spot at Chequers Court, called Velvet Lawn, where we had luncheon, after which we returned to the carriage and drove through Lady Frankland Russell's park home.

November 7th.—Left London for Broke Hall, in Norfolk, which is hired by the Charteris' for the shooting. The owner is the grandson of the celebrated Sir Philip Broke, who captured the American frigate 'Chesapeake' by boarding her. The figure-head of the 'Shannon,' which he commanded, stands at the entrance to the house.

November 14th, London.—Müller was hanged this morning. He refused to confess until the last moment, till the rope was round his neck, when he said to the clergyman: 'Ich hab' es gethan!'

November 15th.—We heard of the death of my cousin, Lord Manners.

November 16th.—We went to Leiston Old Abbey, Mr. William Rose's¹ place in Suffolk, where we met the Carletons and Colonel Tower, and had very good partridge-shooting.

November 17th.—We left London for Longleat. Nobody there but Lady Louisa Fielding and Lord Canterbury.

November 18th.—A fall of snow in the night and hard frost. Had service in the chapel belonging to the house.

November 19th.—Left Longleat for Heron Court. Whilst in Salisbury, on my way home, went to see my old family house in the Close, a most curious and gloomy abode. There are fifty-one rooms in it and a great many passages and staircases—altogether a most ghostly place. The snow was so deep that we were obliged to put four horses to the fly from Fording Bridge to Ringwood, whence it took us an hour and a half to get to Heron Court, only seven miles.

November 23rd.—Was shot badly in the face, and was laid up for four days.

November 30th.—Accounts from America all tend against the Confederates.

Mr. Bidwell, of the Foreign Office, told me that the Emperor of the French had offered us a defensive alliance in case we engaged in war against Germany, meaning, I suppose, in case of England being invaded.

¹ Afterwards Lord Dorchester.

Lord Derby to Lord Malmesbury.

Knowsley: December 9, 1864.

My dear Malmesbury,—I am glad you are pleased with the Homer. I never was more astonished in my life than on reading the puff of it in the 'Times'!—by whom written I have not the least idea; and Murray professes himself as much at a loss as I am. However it may be, it threw out a bait to the ingenuous British public, the result of which has been that the first edition of 1,000 copies has been disposed of in a week, and that a second, of double that number, is in the press, and will be out in a fortnight. I was sorry you could not come to us this week; but, as it happens, I should not have seen much of you if you had, for I have again been confined to my bed with a renewed attack, and have not yet left my room, though I hope I am on the way to recovery.

The Baillie-Cochranes came here on Saturday and stayed till Wednesday, but I was not able to see them. I have not, however, given up the hope of seeing you yet—if not this year, at least this season, for I am going to write to Dizzy and some of our political friends, to ask them if they can come here for a few days on the 9th of next month, and I shall still have a good beat or two untouched, so as to mix a little shooting with our politics. If we should make up such a party, could you join it? You would find companions, whether you shot or not; but I hope you will find yourself equal to it at Wimpole, if not to one of Bath's tremendous days.

Ever yours sincerely,

DERBY.

The Earl of Malmesbury, G.C.B.

1865

January 3rd.—Lord and Lady Bath, Mr. Fane, and Col. and Lady Margaret Charteris arrived at Heron Court. A very agreeable party.

January 12th.—Sir A. Paget, Lochiel, Mrs. Brett, Sir

William Jolliffe and his two daughters came. We shot the park, and the Miss Jolliffes accompanied us. In the evening we all went to the ball at Christchurch.

We left the ball with Mr. and Mrs. Brett, and found a storm raging outside the ball-room—rain coming down in torrents, and the wind so high that the horses could hardly get on. I thought several times that the omnibus would have been blown over. We were obliged to go a roundabout way, as some cottages were on fire in the street, the flames preventing any passage, and adding to the horrors of the hurricane.

January 14th.—We left Heron Court suddenly with our guests, Lady Malmesbury having heard that her mother, Lady Tankerville, has had a stroke of paralysis.

January 18th, London.—Lady Tankerville lingered three days, when the Abbé Tourzel thought her so ill that he would not put off any longer administering extreme unction. She bore the ceremony very well, and was quite aware of all that was going on, every time he made the sign of the cross.

She was a remarkable woman, and we all very much lament her. Ossulston passes the whole day with my wife, which is a great comfort to me, as he is always so kind and sympathetic.

January 26th.—Lady Willoughby d'Eresby died to-day. She was one of Lady Tankerville's most intimate friends, and, as they entered the world together, they left it together within a few days. She was one of the four or five ladies who, for forty years, had been 'the glass of fashion.'

*Lady Palmerston to Lord M. on the death of Lady Tankerville.*¹

Brockton : January 29, 1864.

My dear Lord Malmesbury,—I cannot say how thankful I felt for your very kind letter, and for the considerate feeling that induced you to write to me at a moment when I was so deeply afflicted, and when your assurance gave me a double satisfaction, as it strongly verified the hope that I had already felt as a consolation, that her end was a most happy one, and that she suffered no pain or anxiety. She is a great loss to me, after an intimacy of so many years; but I do feel it a great comfort that she had such a blessed death and expired in the arms of her children, to whom she was so devotedly attached. I hope dear Emma has not suffered in her health from the sad scene she had to go through for so many days, and believe me, dear Lord Malmesbury, yours ever very sincerely,

E. PALMERSTON.

Palmerston was, like me, very thankful for your letter, and he regrets almost as much as I do the loss of such an attached and excellent friend—so attractive and so good.

February 1st.—Another blow has fallen upon my family. The wife of my younger brother, Charles, has died of scarlet fever. I got a letter from him a few days ago, condoling with me upon my mother-in-law's death.

February 7th.—Parliament meets to-day, but is not opened by the Queen.

February 9th.—Lord Derby spoke very well at the opening, and with great fluency, but he looks very ill. His last attack of gout was very serious, and for some hours he was in great danger.

February 15th.—Ossulston and I had great sport at the wild-fowl on the Moors River. He had a good story about

¹ Lady Palmerston and Lady Tankerville had been intimate friends for more than fifty years.

the examination at a boys' school. The master asked why Moses left Egypt. The boy answered: 'You know, sir; that little affair with Potiphar's wife.'

March 1st.—I hear that Lord Willoughby, when dying, would not see his daughter at the last. She passed the whole day in the house, hoping to see him, but he never sent for her. I know this was not from want of affection, as he was extremely fond of her; but both he and Lady Willoughby have all their lives had a horror of anything painful, and have carefully shunned anything that could agitate them, so I have no doubt that he dreaded her emotion, for he was in perfect possession of his faculties. I believe it was the same with Lady Willoughby, who was very religious. I suppose they wished to avoid taking leave of those they loved, and to pass their last hours undisturbed by any distressing scenes.

March 4th.—News from America says that Charleston was evacuated by the Confederates on February 17, and 200 pieces of cannon taken. It is said that the French have been defeated in Mexico by Juarez. The Duc de Gramont called.

All London is talking of the way in which the Corps Diplomatique has been invited to the Queen's reception. It was, as far as I could understand, in these terms: 'That the Queen would graciously receive them, *male and female*, at a Court, to be held at Buckingham Palace.'

All those concerned are trying to shift the responsibility upon one another. The diplomatists have sent their cards of invitation to their respective Courts; and therefore it has produced a great sensation all over the world, as the term *male et femelle* is never used in French, except in speaking of animals.

March 13th.—I attended the Queen's reception at Buckingham Palace. Her Majesty inquired very kindly after Lady Malmesbury, who has been very ill.

March 22nd.—The Government were beaten last night on the Fire Insurance Duty by a majority of 72, the resolution for a reduction of the duty being carried in spite of Gladstone's opposition.

March 27th.—The Duchess of Marlborough called with her daughter, Lady Cornelia.¹ Such a pretty, graceful girl; very distinguished in her appearance, amiable and intelligent, and with a beautiful complexion.

March 29th.—I dined at Marlborough House; very pleasant evening. Parry sang some amusing comic songs, and the party did not break up till half-past twelve.

April 1st.—Lord Desart died this morning. He had been ill some years with a creeping palsy.

A dissolution is expected on July 15, and Colonel Taylor, our Whip, says we shall gain twenty-five seats.

April 5th.—It is said that the Russian plague is approaching England, but Brunnow told me that there is always a fever at Petersburg at this time of year, as the lower classes feed chiefly on frozen fish.

April 15th.—News from America of April 4 would appear to show that it is all over with the Confederates. After three days' severe fighting, Grant and Sheridan succeeded in turning Lee's right wing, and driving him into

¹ Lady Cornelia Churchill afterwards married Lord Wimborne.

Pittsburg. Lee has been defeated again since that, with great loss of prisoners and guns.

April 25th.—The Czarewitch died yesterday. The Princess Dagmar, whom he had expressed a wish to see, and who was betrothed to him, arrived with her mother a day before his death.¹

April 26th.—Miss Constance Kent has confessed to having murdered her half-brother on June 29, 1860, and came to London yesterday to surrender herself. She was accompanied by the Rev. Mr. Wagner,² of St. Paul's, Brighton, to whom she had revealed her guilt. She behaved with great composure, and I hope it will be proved she was mad, as her mother and grandmother were so.

The report of President Lincoln's assassination is true. He was shot through the head at Ford's Theatre, at Washington. The assassin procured admission to his private box on pretence of bearing despatches from General Grant, and shot him with a double-barrelled pistol. He then jumped upon the stage, flourishing a dagger, and exclaimed, 'Sic semper tyrannis!' and made his escape through the back entrance to the theatre. He is an actor of the name of Wilkes Booth, and has been arrested. About the same time an attempt was made to assassinate Mr. Seward.

April 30th.—Dr. Pusey has sent a letter to the 'Churchman,' praising Gladstone and urging the High Church party to support Lord Palmerston, also giving his opinion that universal suffrage would strengthen the Church.

¹ She afterwards married his brother.

² He had been private tutor to the Duke of Wellington's sons at Eton.

May 1st.—The Emperor of the French left Paris on the 29th for Algiers, against the reclamations of all his Ministers. He is in bad health, and goes to drink some waters celebrated for renovating the constitution. It is said that Lincoln's assassination has produced a very painful impression on him, as he had hitherto disbelieved in the pistol for the purpose, and only feared the dagger.

The Government was beaten in the Lords on the Oaths Bill.

May 5th.—Miss Constance Kent was examined by the magistrates at Trowbridge, and committed for the murder of her brother. She is sent to Salisbury gaol. Mr. Wagner refused to answer any questions that touched upon her confession, and was hissed by the audience.

May 10th.—Wilkes Booth has been shot by a sergeant, and his companion taken.

May 12th.—Started for Paris to see the Great Exhibition. Paris is now at the apogee of its magnificence, and is the wonder of the world.

News from Mexico is very alarming for the French, and produces great consternation in Paris, where the Emperor's return from Algiers is anxiously looked for. The rebels under Juarez have gained some advantage over the French, and now that the war in America is over, a great number of adventurers, who form the principal part of the Federal army, are disbanded, and are going to join Juarez, who will thus be more than a match for Maximilian with his French and Belgian allies.¹

¹ The brave and amiable Archduke Maximilian had been induced to accept the crown of Mexico, under French protection.

May 29th.—The Confederate party in America has been completely overcome in spite of an heroic resistance. It is expected that Jeff Davis will be executed by the Federal Government or lynched by the mob.

June 10th.—The general impression is that Lord Palmerston is in a very bad state of health, and will not meet the new Parliament as Minister. He now seldom attends the House of Commons, and, when he does, only comes for a short time and says a few words, evidently that his name may appear in the newspapers.

June 20th.—Lord Palmerston's illness has been very severe. His colleagues are therefore anxious to get the elections over as soon as possible.

June 22nd.—A telegram arrived to-day in London, announcing the death of Mrs. Arbuthnot, who was killed by lightning in Switzerland. She was a daughter of Lord Rivers; was married two months ago, and they were on their wedding tour. She had remained sitting on a rock, being tired, whilst her husband and the guide had gone on; a sudden storm came on, and she was struck by a flash of lightning, which left a black mark all across her body. Decomposition set in instantly where the electric fluid had passed.

July 8th.—Dined with Lord Redesdale at the annual dinner which he gives to the Peers at Greenwich.

July 11th.—We dined with the Duke and Duchess of Wellington to meet the Queen of the Netherlands, who

to Paris, and made a tour of three weeks in Brittany over the same ground I have before described.

October 12th.—I arrived at Brest. Went yesterday to Plougastel, but the abbey described in books is a fiction of romance. There is only an old church. The inns at Brest are abominable.

I hear the cholera has broken out in many parts of England. In a house at Epping everybody died, the master having it twice.

October 18th.—I hear from England that Lord Palmerston is very ill at Bocket, and a bulletin was issued, very unfavourable. I fear there is little chance of his recovery.

October 19th, Nantes.—A telegram announcing the death of Lord Palmerston, which took place yesterday at eleven. He sank gradually, and died without pain. Lady Shaftesbury, Lady Jocelyn, and William Cowper¹ were at Bocket. I shall always recollect him as one of the kindest men to me in private life, which I attribute mainly to his affection for my grandfather, the first Lord Malmesbury, who was his guardian. As a Minister, although I often differed from him, I looked upon him as one of our greatest, especially in his knowledge of foreigners and their character. He was clear-headed, always knew what he wanted, and was determined to carry it out, with great moral and physical courage. We shall be long ere we see his like again. He was *English* to the backbone.

October 23rd.—Arrived in London. Found Lord Russell

¹ The Hon. William Cowper was afterwards made Lord Mount Temple, and Lord Palmerston made him his heir.

Prime Minister. Lord Palmerston is to be buried in Westminster Abbey, and, by the wish of the Queen, to have a public funeral.

October 27th.—Lord Palmerston was buried to-day in Westminster Abbey, near Lord Canning.

November 2nd.—Called on Lady Jersey, where I found General Peel. Parliament will meet on the 23rd, but only to elect a Speaker and swear in the members.

From Lord Derby to Lord Malmesbury.

Knowsley : November 6, 1865.

My dear Malmesbury,—I have been wishing for some time to write to you, but I need not say that I had not a moment to myself last week, and the close of it left me with an arrear which I have not yet succeeded in writing off. I am happy to say, however, that our Royal party went off as well as possible, and without the slightest hitch. The weather, with the exception of one day, was magnificent, and it was impossible to exceed the enthusiasm of their reception at Liverpool. It was admirably managed, and though nearer half than a quarter of a million of people were assembled, there was not a single accident. Both the Prince and Princess of Wales made themselves exceedingly agreeable, discarding all approach to form, and setting everybody at their ease. They were in excellent spirits, and professed themselves, as indeed they seemed, delighted with their visit. Though rather too early in the year, I managed to give H.R.H. two very good days' shooting; the first on the Stockbridge beat (ending at the Liverpool Lodge), on which, with five guns, they killed 717 head, of which 280 were pheasants. The second day, our only bad one, it rained incessantly, but nothing would satisfy the Prince but shooting through it all, and on Massborough they bagged 967 head, of which 440 were pheasants—six guns. . . . And now a word or two upon political matters. I return the two documents enclosed in your letter of the 26th ult. There can be no doubt as to the correctness of your statement to the 'France,' as indeed that paper acknowledges, but several of

the English papers made precisely the same mistake, confounding the recognition of the Empire in 1852 with the *coup d'état* in 1851. Some are of opinion that the ultimate solution is to be found in a fusion. I do not greatly differ from them in this: but how it is to be effected is not so clear. If my retirement will facilitate the operation, and make way for a *substantially* Conservative Government, I shall put no obstacle in the way.

From what I hear, they mean to bring in a Reform Bill, but one of a very mild character, which we may find ourselves able to support; but this will be a breach with Baines, Bright, and Co., unless they announce that they mean it only as an instalment, in which case we could hardly support it, and they would fall between two stools.

Our policy must be regulated by that of the Government, and until that is decided we cannot pretend to have ours cut and dry.

Believe me ever yours sincerely,

DERBY.

The Earl of Malmesbury, G.C.B.

November 16th.—Lady Ely called, and announced the marriage of Princess Helena to the second son of the Duke of Augustenburg, and the Queen lends them Frogmore, so they will reside in England. The Duke of Wellington has made his wife resign her place as Mistress of the Robes, as he says he supposes Lord Russell will act consistently with his Whig principles, but I have since heard that she will remain for the present.

November 17th.—An insurrection has broken out in Jamaica at Morant's Bay, in the parish of St. Thomas. As far as can be at present known, the object of the rioters was to make a general massacre of all the white population, but the arrest of one of the principal leaders occasioned a premature outbreak, which has been suppressed in consequence of the vigorous measures taken by the authorities. Generals O'Connor and Nelson have done very well, and

shown great determination. The chief ringleader, Gordon, has been hanged. These men were not driven to these atrocious acts by ill-usage, but in order to get possession of the property of the English population, to murder all the men, and share the women amongst them.

November 27th.—I went to Knowsley.

December 5th.—The Queen has officially announced her intention of opening Parliament, but some slight alteration in the ceremony will be made. It is said that she will not read the Speech herself, and does not mean to wear her robes.

The King of the Belgians is dying, which may prevent her going there at all.

December 6th.—Went to see the Sphinx in the Egyptian Hall. It is certainly a wonderful illusion. The smile is the most extraordinary part, for it is so human, and such a merry one, quite lighting up the face. The movement of the lips was also perfectly natural; the only part which looked like mechanism is the stiff way in which the head bent forward. It was placed in a box on a small table, quite in front of the stage, under which one could see perfectly.

I hear that Sir Augustus Paget is to be sent to Mexico, which I sincerely hope, for his sake and my own, is not true.

December 10th.—The negro sympathisers have sent a deputation to Mr. Cardwell to ask for Governor Eyre's recall from Jamaica, which was saved by his courage; much to his credit, he has refused to do so. No man has been so unjustly

maligned or deserves greater reward; but humbug is the rule of the day.

King Leopold died yesterday at Laeken. The last years of his life were spent in perpetual terror of Louis Napoleon, and he was constantly alarming our Ministers and everybody on the subject.

December 14th.—The Government have given way to the clamour of the anti-slavery faction and of Exeter Hall, and have issued a proclamation suspending Mr. Eyre from his functions until after the investigations—a pretty reward for doing one's duty to one's country.

December 29th.—We have received the news by telegraph from India of the death of Lord Edward St. Maur, who, being out shooting, was attacked by a grizzly bear. Lord Edward defended himself with his knife, and they rolled down a hill together, the animal lacerating his knee. In the wild country in which he was, he could receive no medical assistance for two days, when his leg was amputated and he died under the operation. He was handsome, clever, and amiable, and being his mother's favourite child, I can hardly understand how she will be able to bear his loss.

1866

January 1st, Heron Court.—I arrived here from London, and brought down the Bretts, the Baillie-Cochranes, A. and Lady Paget, and the Charteris', but the rivers are too flooded for any wild-fowl shooting, and the gentlemen are restricted to killing pheasants—comparatively very tame sport.

January 10th and 11th.—It snowed for two days and nights, with a gale from N.E., which has blown down many of my trees.

A *pronunciamiento*, under General Prim, has taken place in Spain. He is one of the Queen's best generals. General Zabala has been sent in pursuit, and martial law is proclaimed in Catalonia and Arragon. The clubs and theatres are shut up at Madrid.

January 14th.—The flood of the Stour is higher than it has been since 1809, judging from the water-gauges which have been kept.

January 16th.—I went to a meeting at Christchurch, to defend the ancient rood screen at the Priory Church. The vicar, Mr. Nash, who wanted to remove it, has at last given in, finding the committee was against its demolition. I consider such an act would be barbarous and most silly as well, for 600*l.* were spent in the renovation of its carvings only twenty-five years ago; besides which, there is no doubt that it is one of the main supports of the church itself. The last century was passed by our churchwardens and parsons in whitewashing our ancient churches; the rage now is to alter and restore them according to the temporary rule of these authorities.

February 1st.—Parliament met to-day. Mr. Denison was chosen Speaker without opposition. Lord Russell wants to have Bright in the Cabinet, but the other Ministers refuse to admit him. Ossulston arrived for dinner.

February 6th.—The Queen opened Parliament to-day. She came in a state coach with her eight cream-coloured

horses, but entered by the Peers' entrance. She was well received, but did not wear her robes, which were placed on the Throne, and did not read the Speech, which was read by the Lord Chancellor. I did not attend the opening, being lame with gout, but reserved myself for the debate on the Address. The Government were severely attacked for their negligence with respect to the cattle plague. I am sorry to see that Lord Russell looks very old and feeble.

February 9th.—Returned to Heron Court. Sir Henry Wolff and Mr. Philip Rose arrived. The latter is Disraeli's legal adviser, and has been very useful to him, by his devotion and undoubted ability and knowledge of the world.

February 11th.—A violent gale, or rather hurricane, came on in the night, and continued till five or six in the afternoon. From two to four it was quite awful, and we thought every large tree in the place must be blown down. Seven gigantic elms fell in front of the drawing-room windows whilst Wolff and I were looking out, and the people in the cottages, wherever there were trees near, forsook them in terror and rushed to the house for shelter. The roads were so completely blocked up by fallen timber that Sir Henry Wolff, who meant to leave for Bournemouth, could not proceed half a mile, and had to come back.

February 12th.—We went out before breakfast and walked round the park. It was a sad sight to see those splendid elms lying prostrate, and the wide gaps they have left, which can never be filled up in the life of a man. Some were certainly three centuries old. I hear the storm was marked at Portsmouth at the figure 12, which is the

highest known, and this is illustrated by the supposition that if the keeper of an observatory saw the whole building on the point of being swept away, and kept his head cool, he would write down 12 and perish. The 'Times' adds that the force of the wind was forty pounds to the square foot, which is a regular East India cyclone.

February 16th.—Government in both Houses have announced the suspension of the Habeas Corpus in Ireland, such is the alarming aspect of the Fenian conspiracy.

February 17th.—The Bill for suspending the Habeas Corpus in Ireland has passed by 364 to 6. It was passed in the House of Lords before five and sent to Osborne immediately for the Queen's signature; it was returned to the House of Lords, who summoned the Commons and passed the Bill by commission at a quarter before one o'clock in the morning.

February 18th.—There is an attempt just now among a small and unimportant knot of individuals in the Conservative ranks to get rid of Lord Derby and put Disraeli or Lord Stanley in his place. I do not believe that either of them was privy to the scheme. I was sounded on the subject by one of the conspirators, but I met his very first observations, when I saw his drift, with the ridicule which it deserved, and asked him, 'Where is the rank and file?' to which he gave no answer, and I turned my back on him.

February 19th.—I was told by a lady just returned from Paris that, at a party at the Tuileries, Madame Korsakoff appeared in a dress cut almost down to her waist, looped

up at the knee, and with a very long train. A gentleman happening to tread upon it, she turned round very angrily, saying, 'Fichu maladroit!' to which he replied, 'Madame, le fichu serait mieux sur vos épaules que dans votre bouche.'

March 8th.—Second reading Church Rates Abolition Bill passed the Commons by 285 against 252.

March 11th.—Had a conversation with Lord Bath, and learnt from him that he wished for a coalition under a Whig Premier, but, although Gladstone is not called a Whig, I believe he was the man meant.

March 12th.—Gladstone introduced the Reform Bill this afternoon, and Barrington called soon after ten, and told me it was very ill received by the House. It is what is called a single-barrelled bill—*i.e.* only treats the question of the franchise and not the redistribution of seats, and is very unfair for the county constituencies, as it gives great preponderating power to the towns. The general impression is that it cannot pass.

March 15th.—I have had a very severe attack of gout in both knees and feet. I find our party are desponding about the Reform Bill; but Mr. Lowe, who opposes it, and who is Lord Lansdowne's member for Calne, says he can influence from thirty to thirty-five votes, and if so we are safe. The 'Times,' too, is beginning to write against it.

March 20th.—Lord Grosvenor¹ has given notice of an amendment to the second reading of the Reform Bill, to the effect 'that, in the opinion of the House, it is inexpedient to

¹ Now Duke of Westminster.

discuss a bill for the reduction of the franchise in England and Wales until the House has before it the entire scheme contemplated by the Government.’¹ This was received by the Opposition with loud cheers, and Ministers looked furious as much at its being brought on by the son of a great Whig Peer as at the resolution itself. This is the first symptom of desertion from them, and it will probably not be the last.

March 22nd.—Lady Derby has been at the point of death, having had congestion of the lungs. She had mistaken her doctor’s order, and continued to lower herself, and had taken no nourishment for thirty-six hours; and when the doctor, who lives in the house, went to see her, she was sinking so fast, that he sent Fred Stanley to Lord Derby to say that she had not ten minutes to live; but he, being confined to his bed by a severe attack of gout, could not go to her, and sent her a farewell message by Lady Constance, who fortunately consulted the doctor before giving it; as he prevented her doing so, saying, ‘A mouse running across the room might kill her.’ Happily her life has been spared.

I hear the Dukes of Cleveland and Sutherland, Lord Lichfield, and other Whig Peers are against Gladstone’s Reform Bill, but I am afraid the Government have got back some of Mr. Lowe’s friends. The Queen of the French died yesterday at Claremont, aged eighty-two; she survived her husband sixteen years.

March 30th.—There are rumours of war between Austria and Prussia, on the subject of Holstein, which Prussia intends to annex. Thus the two spoilers are following the usual course under such circumstances.

¹ History repeats itself, e.g. 1884, but not the Duke of Westminster.

April 13th.—The debate last night in the House of Commons was interesting, Gladstone not explaining anything, but personal and abusive of Mr. Lowe, who made a spirited reply. Lord Grosvenor made a gentlemanlike speech in proposing his resolution, and Lord Stanley a magnificent one in seconding it, which is the finest and most statesmanlike speech Stanley has ever made.

April 14th.—We went to the private view of the portrait gallery at South Kensington. The light is perfect, and the pictures are well arranged. There are several of Mary Queen of Scots, but almost all different. None give one the idea of the great beauty she is supposed to have possessed. It was probably the prestige of her manner and of her great misfortunes that gained her this reputation.

April 18th.—Sir Fitzroy Kelly moved the rejection of the malt tax in the Commons, and was beaten by 235 to 150.

From Lord Derby to Lord Malmesbury.

St. James's Square : April 22, 1866.

My dear Malmesbury,—Whatever may be my regret at the decision which you have come to, as announced in your letter of Friday, I cannot say that it has taken me by surprise, or that I think your objections, with your frequent attacks of ill-health, to take an office involving such incessant and anxious labour as the F. O. are unanswerable. Your withdrawal will no doubt increase the difficulties of my position if I should be called on again to attempt the task of forming a Government ; and though I should still hope to have the advantage of your services in some less hard-worked department, I confess that I do not, in the present state of parties, see my way to acceptance of office. I know that the disappointment of our friends, should I be called on and decline, will be very great ; but I cannot, especially in the present unsettled state of affairs both at home and abroad, again undertake the duty without at least a

reasonable prospect of an assured majority. And even if we should succeed in carrying Lord Grosvenor's amendment, of which there is a fair prospect, the men who would vote with us on that question are so diametrically opposed to us on others of no less importance that, even if they had leaders with whom it would be more easy to confer than with those apparently at their head, I do not see how we could come to such an understanding as would enable us to carry on a Government together; and of the ordinary supporters of the present Administration, who will reluctantly go with them on this occasion, I cannot look to any who would have the courage to break off from their party to support a Government of which Disraeli and I should be the leaders. The prospect, however, of my being *sent for*, with whatever result, is sufficiently near to make it necessary to consider all possible courses, and I should be very glad to have an opportunity of talking the matter over with you, if you could call here at almost any hour to-morrow or Tuesday. On that day I am going over to Accrington for three nights, but I shall not go down till after the House of Lords on that evening, when I must say a word or two on the Qualification for Offices Bill.

Yours sincerely, DERBY.

The Earl of Malmesbury, G.C.B.

April 23rd.—Every day increases the probability that the Government will be turned out on the second reading of the Reform Bill. I have told Lord Derby that my health will not allow me to take the Foreign Office again, and he was very kind about it, though he said it would add to his difficulties. He will, I hope, give the place to Lord Stanley, if he accepts office, which is doubtful, as the majority against us in the Commons is greater than in 1852 or 1858, and there is little chance of a coalition strengthening us sufficiently or permanently.

April 28th.—The second reading of the Reform Bill has passed by a majority of five only. At twelve o'clock I went to Disraeli and Lord Derby to tell them that I had seen Lord Granville, who said that Sir George Grey had gone

down to Windsor, so it is evident that Ministers have resigned.

May 1st.—Everything looks warlike, and I am afraid Austria will be crushed. Prussia and Italy are evidently in league together, and Count Apponyi suspects Louis Napoleon will join them for the purpose of getting the Rhine Provinces as the price of his assistance. Young Lord Lansdowne¹ called, and is giving our party all his aid.

May 3rd.—Lady Augustus Loftus² called, and said that when she left Berlin a few days ago the prospects of peace were improved; that Bismarck is the only person in the whole kingdom that wants war.

May 4th.—M. Rouher has declared that France will be strictly neutral between Prussia and Austria, and, if Italy attacks the latter, she must take the consequences. Lady A. Loftus told me that Victor Emanuel asked whether Prussia really meant to fight this time, and, on being answered in the affirmative, replied that this would be his opportunity. Italy has certainly been arming for the last month, which has of course occasioned a corresponding demonstration on the part of Austria; and the Prussians have coolly objected to their increasing their army in Venetia. The French might as well object to our sending troops to Ireland.

May 5th.—Gladstone brought forward his bill for the redistribution of seats. By grouping boroughs in Schedule A,

¹ This was the young Lord Lansdowne who died in 1866. His father, the eminent statesman, died in 1863.

² Lord Augustus Loftus was our Ambassador at Vienna.

and taking one member from boroughs in Schedule B, he gains forty-nine seats. He proposes giving twenty-six to the counties, sixteen to boroughs, and seven to Scotland.

The prospect of peace diminishes every day, and the Emperor Napoleon's speech at Auxerre will encourage the war party. He says: 'This department was the first to give me its suffrages in 1848, because it knew, with the majority of the French people, that its interests were my interest, and that I detested equally with them those treaties of 1815 which it is now sought to make the sole basis of our foreign policy.' This speech has produced great consternation at Paris. No one now doubts that an understanding exists between M. de Bismarck, France, and Italy, as against Austria. It is also rumoured that the Emperor never mentioned the treaties of 1815 in his speech, but sent the paragraph to the 'Moniteur' on his return to Paris with that addition. This makes it rather worse.

May 16th.—General Peel, whom I met to-day, is confident that the House of Commons will throw out the Reform Bill, but Mr. Lowe says that he has no material to work with, as people are so full of crotchets.

June 1st.—Lord Chesterfield died of a paralytic stroke. A very amiable man, and who had led the fashion in his day.

June 3rd.—Sir Henry Wolff called. Says the Conference is given up, and war will break out directly; also that the Government have promised the Adullamites to withdraw the Reform Bill altogether if they will steadily support them on all other occasions. The compromise is a disgrace to both

parties. That is their affair, and we are, of course, too glad to get rid of this foolish bill.¹

June 5th.—The scene in the House of Commons yesterday was extraordinary when Captain Hayter's amendment was introduced. Lord Grosvenor declared he would vote against it, though he thought the Government bill a very bad one, but he has such confidence in Lord Clarendon that he was afraid of a change of Government, which would deprive the country of his services. Disraeli made a good speech in reply to prove that Lord Clarendon had failed in everything he undertook, and Captain Hayter withdrew his resolution.

June 12th.—Princess Mary's marriage with Prince Teck took place this morning. Count Karolyi, the Austrian Ambassador, has received orders from his Government to leave Berlin directly in consequence of the interference of Prussia in Holstein, which is a direct infringement of the treaty of Gastein and a *casus belli*. M. Rouher read a letter from the Emperor Napoleon to M. Drouyn de l'Huys in the Corps Législatif, in which he says, 'That, had the Conference assembled, his Government would have declared that France repudiated all idea of territorial aggrandisement so long as the European equilibrium remained undisturbed; that France would only think of an extension of her frontier in the event of the map of Europe being altered to the profit of a Great Power. France would, therefore, continue to observe an attentive neutrality.'

¹ The Adullamites obtained that name when Lord Grosvenor divided the House on the second reading of the Reform Bill, and rallied round him a variety of politicians, who were compared to those who took refuge in the Cave of Adullam.

June 16th.—News has been received that the Prussians have invaded Hanover and Saxony, so the war has begun.

June 18th.—I found the poor Grand Duchess of Mecklenburg very unhappy. They are obliged to return directly on account of the war, fearing that Prussia will seize their territory.

June 19th.—The Government were beaten last night by a majority of eleven on Lord Dunkellin's amendment to substitute rating for rental. The numbers were 304—315.

June 20th.—Gladstone announced yesterday that, in consequence of the vote of the previous night, the Government had communicated with the Queen at Balmoral, and Parliament would be adjourned until next Monday. Lord Russell made the same declaration in the Lords.

June 22nd.—We dined at the Tankervilles', and met Sir Robert and Lady Emily Peel, Mr. and Mrs. Lowe, Lord Abercorn, and Lord Dunkellin. Mrs. Lowe told me what I had heard from Lord Cranborne, that the Adullamites would not join Lord Derby, as they looked upon that as ratting, but were ready to coalesce with our party under Lord Stanley. This plot is therefore ripening, but it remains to be seen whether it can be put in execution. There is to be a debate upon foreign affairs to-morrow, and an attack upon Lord Clarendon, which, if successful, will be a vindication of my policy in 1859. Kinglake brings it on, and Sir Robert Peel supports him. The object is to show the injustice of accusing the Tory party of incapacity because they did not prevent the war of 1859 between Austria and

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After Lord Palmerston's death, which followed the dissolution of Parliament, the Liberal Government met the session with a nominal majority of seventy, believing them to be staunch supporters of Lord Russell, whereas many of them were Palmerstonians, and, as such, against Reform bills. The Government brought one in, but it was introduced in a piecemeal form and at once disgusted the House. Gladstone's want of temper rendered the measure still more unpopular, and its fate was settled by Lord Dunkellin, who beat Ministers by eleven. They threatened a dissolution, but found they would lose by it. The Queen being on a visit to Osborne for ten days, refused to shorten her stay, and the country remained for a month with Government in abeyance. At last Her Majesty returned, and appointed Lord Derby Prime Minister. He tried to form a coalition with some Whigs, and invited Lord Clarendon and the Duke of Somerset to join him. They refused. He then did the same by the Adullamites, most of whom also declined. Young Lord Lansdowne, who, at their head, had promised to support him, died suddenly, and this accident increased his difficulties. Encouraged by a meeting of twenty-three leading Conservatives, held at his house, Lord Derby formed the following Cabinet:—Lord Chancellor, Lord Chelmsford; President of the Council, Duke of Buckingham; Privy Seal, Lord Malmesbury; Secretary for Home, Walpole; Secretary for Foreign Affairs, Lord Stanley; Secretary for War, General Peel; Secretary for Colonies, Lord Carnarvon; Secretary for India, Lord Cranborne; Poor Law Board, Mr. Hardy; Board of Trade, Sir S. Northcote; Chancellor of the Exchequer, Mr. Disraeli; Secretary for Ireland, Lord Naas; Board of Works, Lord John Manners; Admiralty, Sir John Pakington.

June 28.—The Prussians are said to have been defeated in a great battle near Josefstadt.

July 1st.—The Duc de Richelieu and Lord Bath called, the latter very angry at Lord Derby's not giving up the formation of a Government when the Adullamites and Whigs refused to join him. The news from Germany is very unsatisfactory, but so confused that one may hope it is not so bad as it appears. Count Apponyi told me there was no reason to be discouraged at anything that has taken place, as Benedek declares himself quite satisfied; but a great battle is imminent. The Duc de Richelieu says that the feeling in Paris in every class is for the Austrians, and when the news arrived of their victory at Custozza, the French soldiers wanted to illuminate their barracks. This may prevent the Emperor interfering. Madame Apponyi told Lord Stanley there were two things he required to fit him to be Foreign Minister—namely, a wife and a house. He replied that a wife was easily got in London, but a house was much more difficult.

July 2nd.—We had a dinner for the Duchess of Cambridge. Hardwickes, Wiltons, Barringtons, Tankervilles, Dalkeith, Colville, Sir Hugh Rose, Mr. Corry, and Lord Cadogan. The Duchess of Cambridge is very low, bad news having been received of the Austrian army, which seems to have had the worst of it in several engagements. The needle-gun gives the Prussians an immense superiority, as it is a breechloader, and fires at least five shots to one of the common muskets.

July 4th.—There are reports of a great battle, in which the Austrians have been defeated, near Königgrätz.

July 5th.—The news of the battle between the Austrians and Prussians near Königgrätz is confirmed. It lasted thirteen hours. The Austrians fought gallantly, but were overpowered by numbers, and the Prussians have taken 1,400 prisoners and 116 guns. Field-Marshal von Gablenz is stated to have gone to the Prussian head-quarters with a flag of truce. Prince Lichtenstein and Count Windischgrätz are taken prisoners. Three archdukes are wounded. The handsome Count Pestetics, who was the great dandy at Milan, has lost a leg. The Austrians have given up Venetia to the Emperor of the French, so that the consequence of this defeat is terrible.

July 7th.—Received the account of the death of young Lord Lansdowne, which took place yesterday. Whilst playing at whist at his club he was seized with paralysis, and became insensible till he died. I went to Windsor to-day with all my colleagues to receive the seals of office. A violent thunderstorm came on whilst we were there. The extraordinary success of the Prussians has alarmed all nations, who must lose no time in adopting the breech-loading gun, the main cause of their success. The muzzle-loading musket must be consigned to the company of bows and arrows.

July 9th.—The Prussians and Italians have agreed to an armistice of six weeks. The Italians ask to occupy two of the fortresses of the Quadrilateral at once; not a very modest request, considering that they have been lately defeated on every occasion. The House of Lords was quite full of peers and ladies to-day. Lord Derby entered soon after five, looking very pale and nervous when he rose to address the

House. His speech was good, and some parts very eloquent; but he was evidently enfeebled by illness. He was cautious in what he said about reform, declaring that he would not commit himself. He was followed by Lords Russell and Brougham, both looking very old and broken.

July 12th.—The accounts of the battle of Königgrätz (now called the battle of Sadowa) are most disastrous; the Austrian defeat has been complete, and, coming at the moment when they thought themselves victorious, the disappointment is harder to bear. Benedek had unaccountably left the key of his position unguarded, and the Prussians forced their way through his rear. He also had posted himself with a river in his rear, and without any bridges to facilitate retreat, so that many Austrians were drowned. The Austrians, having given up Venetia to the French, have withdrawn their troops, so the Italians may take possession without resistance, if the French allow them to do so. The Italians, on their part, refused to receive Venetia from the French, and Cialdini has crossed the Po.

July 15th.—Nothing can be worse than the news from abroad since Sadowa. There have been various engagements, in all of which the Prussians have been victorious, and they are in possession of Olmütz. The Emperor Joseph has, however, refused the conditions of the armistice, and will go on with the war. Benedek is superseded by the Archduke Albert, who beat the Italians at Custozza. The Austrians have retired from Venetia to join the main army at Vienna, only leaving garrisons in the fortresses. Louis Napoleon's mediation has come to nothing.

July 21st.—Disraeli made a speech on economy. Paking-

ton showed the navy to be in a very low state, and wished to build six turret-ships. The late First Lord, the Duke of Somerset, had spent much time and money in experiments, and there are not ships enough for our reliefs. The navy of France is superior in ironclads to ours, and that of Italy and Russia combined equal to ours. Disraeli would not believe this, and refused even 50,000*l.* to begin the turret ships. General Peel has ordered breechloaders for our army.

July 22nd.—Notices were posted to say Mr. Beales's meeting of the Reform League would not be permitted in Hyde Park to-morrow, and that the gates would be closed.

July 23rd.—The Reform League, after a notice to that effect, accompanied by an army of roughs, demanded an entrance into Hyde Park. This was refused; and their processions, headed by Mr. Beales and Colonel Dickson, of notorious memory, proceeded to Trafalgar Square; but the mob, to the amount of some 20,000, invaded the Park, tore down the iron railings, and were not driven out till after a desperate battle with the police, with the assistance of the Life Guards.

July 24th.—Walpole, Home Secretary, determined to guard the park with police and troops. Another affray took place between seven and ten, when the cavalry cleared the park; the roughs had passed the day in pelting carriages and people in the park.

July 27th.—These outrages have continued till to-day, when the Duke of Cambridge has decided that three more regiments of cavalry should be brought up if these demonstrations do not cease.

July 28th.—Quiet is restored in London. The preliminaries of peace between Austria and Prussia were signed at Nicholsburg. A naval engagement took place at Lissa between the Italian fleet, commanded by Admiral Persano (the man who betrayed the King of Naples), and Admiral Tegethoff, commanding the Austrian fleet, in which the Italian flagship, an ironclad, was run down and sunk by Tegethoff's flagship.

August 11th.—Parliament was prorogued.

September 1st, Heron Court.—The ratification of peace between Austria and Prussia was exchanged yesterday at Prague.

September 14th.—I got a letter from Lord Stanley, saying he fears the Americans intend to renew their claims for compensation for the mischief done by the 'Alabama.'

September 23rd.—The Italians are making preparations for celebrating the expulsion of the Austrians whilst they are still in Venice; their doing so with impunity speaks well for the good-nature of the Austrians. The Emperor Napoleon has gone to Biarritz. He returned very ill from Vichy.

November 1st, London.—Lady Paget and Sir Augustus came to-day to luncheon.

There is a horrible account in to-day's 'Times' of the atrocities committed at Palermo, encouraged by the monks and nuns, who themselves took part in them. The monks actually roasted one poor man alive, and another was condemned to be bitten to death, which was done by the women. I saw some despatches to-day confirming this account.

and have sent an excuse to the Charteris', to whom I was engaged.

December 6th.—I returned from Windsor after two days. The Queen was very gracious, and complimented me upon the way I had conducted the Foreign Office when I was secretary for that department.

1867

January 3rd, Heron Court.—Lord Bath and Mr. Bentinck arrived. The thermometer has been down to 9°, and never rose above 17° all day. We killed fifty head of wild-fowl.

January 22nd.—Went to London to attend a Cabinet.

Cabinets every day to the end of the month; some at Lord Derby's, who was ill with the gout.

Parliament was opened by the Queen on February 5.

February 11th.—Disraeli laid our Reform Resolutions on the table. He dissatisfied the House by too long and ambiguous a speech.

February 16th.—New plan on Reform proposed by Disraeli. Four franchises, namely—5*l.* rated house; 50*l.* in savings bank; an educational franchise; and direct taxation, supposed, in its result, to give 680,000 voters to property and 360,000 to democracy. General Peel positively objects. The Press, in a body, abuse our resolution.

February 19th.—Cabinet on Reform. General Peel gives way, as he is the only dissentient.

February 20th.—Am summoned to Heron Court by Lady Malmesbury's dangerous illness.

She was unable to leave her bed till March 23. For three weeks she was given over, without hope of recovery, with congestion of the lungs. She was out of danger on the 20th, and her recovery regarded as miraculous. Meanwhile, after a Cabinet held on Saturday, Feb. 22, at which no difficulty occurred, and after Lord Derby's having gone down to Windsor to announce unanimity of the Cabinet, on Sunday night Lord Cranborne informed Lord Carnarvon that he could not agree to the Reform Bill as it stood, and must resign. Lord Carnarvon did the same, and at 8.30 on Feb. 25 they wrote to Lord Derby to call a Cabinet at twelve for Lord Cranborne to explain his objections. The confusion may be conceived, as at two P.M. Lord Derby had summoned his party to hear the new Bill, and Disraeli was to explain it at five in the House of Commons. It was a paralysis. The dissentients were now joined by General Peel, who refused to remain (he had dissented from the first), and in half-an-hour, at Stanley's suggestion, they agreed to meet the M.P.s with a bill founded on the 6*l.* and 20*l.* rating, to which the trio agreed. This crude action exposed us to great condemnation and ridicule.¹ No doubt the best thing in such a position would have been to accept the resignation of these three able and honourable men (however serious the loss), and to tell

¹ It was nicknamed the 'Six Hours' Reform Bill.' The seceders refused to adopt household suffrage and duality.

the truth to Parliament, deferring the Bill for a week. I wrote a strong letter to Lord Derby from Heron Court begging him to do this. The following Saturday it was done, and the Dukes of Richmond and Marlborough, and Mr. Corry, took the vacant seats in the Cabinet—the first as Board of Trade, the second as Colonial, Secretary; the third as First Lord of the Admiralty; Northcote, India; and Pakington, War Office. The statement made by Lords Cranborne and Carnarvon was that Disraeli and Baxter had completely mistaken their figures, and that the results would not be what we intended and would be perfectly fatal.

From Lord John Manners to Lord Malmesbury.

10 Downing St. : Feb. 26, 1867.

My dear Malmesbury,—I am truly sorry to hear of the cause of your absence from our distracted councils, and hope you will soon be able to bring a better account of Lady Malmesbury. I really hardly know where we are, but yesterday we were suddenly brought together to hear that Cranborne and Carnarvon withdrew unless we gave up household suffrage and duality, upon which announcement Peel said that, although he had given up his opposition when he stood alone, now he must be added to the remonstrant Ministers. Stanley then proposed that to keep us together the 6*l.* and 20*l.* rating should be adopted, which, after much discussion, was agreed to. We have decided to abandon the Resolutions altogether, and to issue the Boundary Commission ourselves. We are in a very broken and disorganised condition.

Ever yours truly,

JOHN MANNERS.

From the same to the same.

10 Downing St. : Feb. 28, 1867.

My dear Malmesbury,—I cannot tell you how sorry I was to read the sad opening sentence of your letter this morning. But I will obey your wish and send you a few words on the political

March 30th to April 6th.—Continual Cabinets on Reform Bill, Lord Derby being absent from gout.

April 13th.—Continued arguments in the Cabinets respecting the Reform Bill. Lord Derby still ill. Prussia has agreed to a conference respecting the garrison of Luxemburg. If she does not evacuate the place, Napoleon says he is resolved to make war. During the past week Gladstone resigned his leadership of the Opposition.

From Lord Stanley to Lord Malmesbury.

Foreign Office : April 23, 1867.

Dear Malmesbury,—Peace or war depends on whether Bismarck consents to withdraw the Prussian garrison from Luxemburg. If he consents, France will raise no difficulties as to the disposal of the territory. If he refuses, the Emperor must fight. He (Bismarck) is gone off into the country, evidently with the idea of escaping from inquiry and discussion till he can make up his mind. This is all we know, but any day or hour may bring decisive news.

We are asked to use our good offices, and are advising Prussia to give way, as the concession is slight, the justice of the claim unquestionable, and no other course holds out a hope of preserving peace.

I am not sanguine of averting a war, but in three or four days we shall probably know more.

Ever yours, STANLEY.

May.—Cabinets all May on Reform Bill. The *laissez-aller* system followed by the Government, trying to make the best they could of it, but constantly yielding something. The Conservative members seem disposed to adopt anything, and to think that it is ‘in for a penny, in for a pound.’ Seventy-two of them voted against their leaders upon Mr. Baines’s motion to take one member from every borough whose population was below 10,000. Government was beaten by 127, thus abolishing fifteen members returned by the

June.—Several Cabinets during this month on the Reform Bill, which each time became more Radical. The treaty of London on Luxemburg was signed the 11th of last month, preventing the war between France and Prussia, both sovereigns being glad of a way out of their dilemma.

The Emperor of Russia and the King of Prussia visited Paris, and the former was shot at.

After many vicissitudes, the Reform Bill came up to the House of Lords, and Lord Derby moved the second reading of the Reform Bill without a division, saying it was ‘a leap in the dark.’ Peers on our side were averse to it, but, at a meeting of them, Lord Derby said he would resign if it was rejected.

July 10th.—There is a very touching account in to-day’s papers of the Emperor Maximilian’s execution. He died like a Christian and a soldier. His poor wife has become quite insane. The French expedition to Mexico and its tragical end are a sad blot on Louis Napoleon’s career.

Mr. Disraeli to Lord Malmesbury (on Proxies).

July 10, 1867.

My dear Malmesbury,—The Constitution of this country is a Monarchy, modified in its action by the co-ordinate authority of Estates of the Realm. An Estate is a political order invested with privilege for a public purpose.

There are three Estates—the Lords Spiritual, the Lords Temporal, and the Commons.

The Estates of the Lords Spiritual and Temporal being very limited in number, their members can easily meet in their own chamber.

The Estate of the Commons being, on the contrary, very numerous, choose, for convenience, representatives instead of holding general meetings, like the Polish Diets.

The House of Commons is not an Estate of the Realm; its members are only the proxies of an Estate.

The Lords, in using proxies, possess and exercise the same privilege as the Commons, no more; and if it is not convenient for them to attend the meetings of their orders, they have the right to choose their representatives.

Yours sincerely, B. DISRAELI.¹

July 12th.—We went to the Horse Guards to see the Sultan's entry into London. Two regiments of Life Guards lined the street, and the Foot Guards occupied St. James's Park. The Sultan has rather a melancholy, but noble, expression of countenance. The Prince of Wales was in the carriage by his side, and his ambassador, Musurus, opposite him.

July 16th.—Very stormy. Great fear entertained that the naval review to-morrow cannot take place, as a telegram arrived for the Admiralty saying that the ships at Spithead were pitching bows under at their anchors.

July 18th.—The Sultan went to Portsmouth, and was received on board the Queen's yacht off Osborne. He was invested by her with the Order of the Garter. Lord Derby had written to ask Her Majesty to give him the Star of India. Fortunately, Fuad Pasha told Ossulston, who was Lord Steward, that the Sultan would accept nothing but the Garter. The Sultan has the Bath, and he considers the Star of India less than the Bath, and would be much offended if it was offered him. I wrote to Lord Derby at

¹ This letter from Lord Beaconsfield was elicited, at my request, by the motion of the late Lord Stanhope in the House of Lords, abolishing the use of Proxies. It never was debated on really constitutional grounds, but merely on that of convenience, and the Peers appeared to have no idea of their origin, and that the custom was not a peculiar privilege or anomaly in the Constitution.

once; and it was given him in grand style by the Queen herself on the quarter-deck of the yacht, in the midst of the howling of the storm and the roaring of the cannon. As it was done in a hurry, there was no ribbon ready, so the Queen took the Prince of Hesse's ribbon, intending that it should be changed for a new one afterwards, but the Sultan refused to give it up, saying that the one he had was given him by the Queen, and that he would wear no other.

July 19th.—A splendid ball was given at the India Office to the Sultan. It was quite a fairy scene; but a melancholy event occurred, which will throw a gloom over the rest of the Sultan's visit. Madame Musurus, the wife of the Turkish Ambassador, was taken ill whilst leading her company to supper, and suddenly dropped down dead. As I was walking with Lady Manners through the ball-room, her dead body was carried out close to us.

July 29th.—Lord Derby is still confined to his bed, and I have to conduct the Reform Bill through Committee in the House of Lords. This is no easy work, especially with many of our men against me. Lord Cairns,¹ for one, carried an amendment against me by a large majority.

August 6th.—Lord Derby came down to the House, and gave up the 10*l.* for 15*l.* The third reading passed.

September 27th.—Garibaldi has been arrested, just as he was going to invade the Papal States. A few demonstrations have taken place in his favour, but all were easily dispersed by the troops, and Italy is quite quiet.

¹ The amendment was to raise the lodger franchise from 10*l.* to 15*l.*

October 14th.—I went to London, on my way to Manchester, to attend a Cabinet and a dinner given by Lord Derby. The attendance was very large, and Lord Derby's reception enthusiastic.

October 27th.—Garibaldi has escaped from Caprera, and has joined the insurgents near the Roman frontier. The Papal Zouaves have behaved gallantly and defeated the insurgents on every occasion. An attempt at insurrection has been made in Rome, but has failed; the population have no wish to join it. There is no doubt that the Italian Government have been favouring the movement, and that Louis Napoleon's firmness, and the demonstration he has made at Toulon, has frightened them.

November 1st.—The French army have landed at Civita Vecchia, and the Italian troops have crossed the frontier. Garibaldi is within three miles and a half of Rome. It will be very difficult now to prevent a collision between the French and Italians, and if, in that case, the Prussians interfere on behalf of Italy, there may be a general war.

November 4th.—Dr. Gull called and said that Lady Malmesbury must go to Pau, and that it would be very unsafe and dangerous for her to stay in England during the winter.

November 18th.—A Radical mob, calling themselves a deputation, forced themselves into the Home Office. Mr. Hardy refused to see them and sent for the police, but Sir R. Mayne could not be found, which created a delay, and in the meantime Mr. Finlen, an obscure man, made a most in-

cendiary speech, threatening that for every Fenian judicially murdered the life of some eminent man would be taken.

November 19th.—Very cold. Parliament was opened by Commission.

November 20th.—The Duke of Cambridge dined with us, also the Tankervilles, Saxe-Weimars, Stanhopes, John Manners, Macdonalds, Derbys, Wharnclyffes, and Sir Edwin Landseer.

November 22nd.—There was a meeting yesterday at Clerkenwell, to petition the Queen to pardon the Fenians, but it was a failure. Two thousand working men at Manchester have offered to act as special constables, and have been sworn in. News from Italy says that the King is bent upon going to Rome, even at the risk of war with France.

November 23rd.—The three Fenian murderers were executed this morning at Manchester.

November 24th.—A procession to sympathise with the men who were hanged took place this afternoon in Hyde Park.

December 2nd.—Lord Derby having given me leave to attend Lady Malmesbury to Pau, we started, embarked at Folkestone, and proceeded to Paris. The cold is dreadful, the whole country covered with snow. We have a good apartment, but a very cold one, at the Hôtel Meurice.

December 5th.—We could not get the temperature of our

room above 50° . Lord Edward Thynne called and paid us a long visit, and, wanting to show us how to light a good fire by some dodge of lighting the wood at the back, he set the chimney on fire. The smoke came down in clouds, both in the drawing-room and bed-room, and we were driven into the dining-room, where we had to remain the rest of the day, the other rooms being full of *Pompier*s, and uninhabitable from the soot.

December 6th.—Left Paris for Bordeaux. At the station a porter let a heavy foot-warmer of iron fall on Lady Malmesbury's foot, causing the most dreadful pain, which she bore without complaining until we got to Bordeaux. I had no idea of the mischief done; but on arriving there we found the foot perfectly black and dreadfully inflamed.

December 9th.—After the appliance of some common remedies, we left for and slept at Dax. Meanwhile, Lady M.'s foot got much worse, and when we arrived at Pau the surgeon pronounced it a very serious injury. We found an excellent house, well furnished, with a beautiful view of the Pyrenees, taken for us by Baillie of Dochfour; but the cold was so fearful that we could not get the thermometer above 50° , generally ranging from 42° to 47° in the drawing-room. I put on my duck-shooting costume, and sat shivering by the fire, unable to get warm.

December 10th.—Mr. Bagnall, the surgeon, arrived, and looked very grave over Lady M.'s foot, saying the bone was splintered.

December 15th.—Heard from England that an attempt

has been made to blow up Clerkenwell prison, and rescue the Fenians, Burke and Casey.

December 16th.—Got an official telegram saying that the report is true. The prison wall had been blown up, and several houses opposite destroyed; three people killed, and forty wounded.

Miss Dashwood and I went to a play at Madame Paturle's, the widow of a rich merchant who was made a peer by Louis Philippe. The performance was an *opéra comique*, beautifully sung and acted.

December 17th.—It seems that some information of the intended attempt to rescue Burke and Casey had reached the Home Office. No one had any idea of the means that would be employed; but orders were given to take the prisoners out for exercise at ten o'clock instead of three, so they were not in the yard at the time the explosion took place. What seems very strange is that the police, some members of which specially patrolled the prison, although without any detective, never saw the barrel of gunpowder which was placed close to the wall.

December 21st.—We have not seen the sun for four days. This place has a very heavy, depressing atmosphere, and it is a fact that one day, when I went into the club, I found seven or eight of its members fast asleep, of which they all complain, saying they cannot help it.

December 26th.—I left Lady Malmesbury and Miss Dashwood to return to London, with a very unfavourable impression of the climate of Pau, which however is a very gay place, owing principally to the Russian society.

1868

January.—Several Cabinets met during the month without Lord Derby, whose illness kept him at Knowsley.

February and March.—On February 13 Parliament met, Lord Derby still unable to come up; and on the 16th there came very alarming accounts of him. Lord Stanley sent for. Lord Derby rallied two days afterwards, but resigned on Monday, 24th. Next day, Disraeli, who was made Premier, sent for me, and asked me to remain to lead the House of Lords as Privy Seal. Previously, and foreseeing this event, the Dukes of Richmond and Marlborough and I agreed to stand together and support the Government of Disraeli or Stanley, should the Queen appoint either of them to be Premier. I afterwards found that Disraeli had offered the leadership of the House of Lords to the Duke of Marlborough, who very generously refused, saying that I had a prior claim, and had filled the place to the satisfaction of the Peers.

Disraeli told me, on my going to see him, that he should part with Lord Chancellor Chelmsford, and appoint Lord Cairns, a very efficient addition to our strength in the Lords, where our bench is comparatively weak in debate.

Lord Chelmsford (as Lord Derby told me, when in 1866 he formed his Government) was re-taken, only *pro tem.*, and it was settled that he should make way some day for Sir H. Cairns. The health of the latter failed, and he took the Chief Justiceship for Appeals, but refused a Peerage. In 1867, the House of Lords required more strength for Appeals, and then Lord Cairns consented to be called up.

This being the case, Lord Chelmsford had no right to be angry at Disraeli's arrangement, but he was so, and appealed to Lord Derby, who confirmed the decision, as being consistent with his original agreement. The fact is that Disraeli should have written a letter to Lord Chelmsford under the circumstances; but I believe he did not write to him at all, or, at all events, not at first. Disraeli's first Cabinet met on Monday, March 2, Mr. Ward Hunt being added to it, as Chancellor of the Exchequer, besides Cairns. He is a giant in body, being six feet four, and weighing twenty stone. When he knelt to kiss hands, he was even in that position taller than the Queen. I led the House of Lords till the recess. No time was given them to discuss or alter anything in the Reform Bill. A violent altercation took place on the subject of the Lords altering the boundaries as fixed by the Commons, in opposition to the scheme of the Royal Commission. Walpole and Sir Stirling Maxwell have completely thrown us over on the Commission, and the Government was helpless, as they had not divided once.

From Mr. Disraeli to Lord Malmesbury.

March 2, 1868.

My Lord,—The lamented illness of Lord Derby having compelled his retirement from the head of affairs, I have been entrusted by Her Majesty with the formation of a new Administration.

In making this announcement to your Lordship, permit me to express an earnest hope that you will continue to the present Government the same measure of support which you extended to the last.

I should hardly presume to make such a request, had I not the consolation of feeling that I am supported by the confidence of Lord Derby.

I have the honour to remain, my Lord, your faithful servant,

B. DISRAELI.

April 5th.—Government has been beaten on Lord Stanley's amendment. We shall not resign, but dissolve, and meet a new Parliament.

April 22nd.—A gale has been blowing for the last three days, and the French boats have not been able to cross till to-day, when Lady Malmesbury arrived in London from Pau.

April 24th.—The Duke of Buckingham called on me to say that a telegram had just been received from Australia, saying the Duke of Edinburgh had been attacked at a public breakfast. The telegram in cypher was so unintelligible, that it was impossible to make out whether he was killed or wounded. The Duke wrote to Sir Charles Grey, leaving it to his discretion to tell the Queen.

April 25th.—Another telegram has been received. The Prince was shot at by a Fenian of the name of O'Farrell, and was wounded in the back. The ball struck a rib near the spine, and ran round his body, but without touching any vital organ.

April 26th.—News has been received announcing the fall of Magdala, and the Abyssinian king, Theodore, killed. The battle took place on the plain before Magdala, on Good Friday, and the Abyssinian army was totally defeated by General Napier.¹ Theodore sent all the prisoners to the camp—men, women, and children; but Napier insisted on his surrendering himself a prisoner. This he refused, and shut himself up in Magdala, a strong fortress, with those troops that remained faithful. The fortress was stormed

¹ He was raised to the peerage with the title 'of Magdala.'

and taken; Theodore being found dead, though it is not known whether he was killed or committed suicide.

The Duke of Edinburgh is going on well. The Duke of Buckingham saw the Queen last Saturday at Osborne. She cried at first, but soon recovered her calmness, and thanked the Duke for coming down to Osborne.

May 2nd.—The Ministers are very angry with Disraeli for going to the Queen without calling a Cabinet, and the Duke of Marlborough wants to resign, but I have done all I could to dissuade him from this course.

May 4th.—Disraeli, in the Commons, and I, in the House of Lords, announced that the Queen had refused to accept the resignation of her Ministers, and consented to dissolve Parliament if necessary.

May 6th.—Gladstone made a bitter attack on the Government, saying that the above-mentioned speeches required further explanation as to what passed between Disraeli and the Queen. Disraeli said the permission Her Majesty gave him to dissolve only applied to the Irish Church question, and, if other difficulties arose, he must of course again refer to her. Nothing can exceed the anger of Gladstone at Disraeli's elevation. He wanted to stop the supplies on Monday, the 4th, but found his party would not go with him.

May 8th.—Second and third resolutions on the Irish Church Bill came on first, and were passed without division, but under protest from Disraeli; after which a very angry discussion ensued. Disraeli said the Irish Church question

had introduced the elements of confusion, and its partisans were already quarrelling over the plunder. Bright got up, and attacked Disraeli in his most violent hustings style, calling him pompous and servile, accusing him of deceiving the Queen, &c. Disraeli replied in the most gentlemanlike manner, and was cheered by both sides of the House.

May 18th.—We dined with the Hardwickses, and met Lord Clarendon, who told some amusing stories of the sayings of the Americans at Rome. One lady, who lived in the Via Babuino, near a Jesuit propaganda college, said, ‘I live in Baboon Street, opposite one of the Pope’s propagating houses.’ An American gentleman, being asked what he thought of the Venus de’ Medici, said, ‘I never allow myself to be sat upon by those stone girls.’

May 19th.—Government were beaten last night in two divisions on the Scotch Reform Bill by twenty-one and twenty-two.

May 21st.—Disraeli asked the Commons to reconsider their vote on the rating clause of the Scotch Reform Bill.

May 23rd.—I dined with Disraeli, who gave a great dinner to the Peers for the Queen’s birthday. The Duke of Cambridge was present. We went afterwards to Apsley House, where there was a smart, very small party, all beautifully dressed. The Duke of Wellington has just been made Lord Lieutenant of Middlesex.

May 25th.—Went to St. James’s Church for Lady Cornelia Churchill’s marriage. She looked lovely, and I never saw anything more perfect than her manner.

May 29th.—I had to speak in the House of Lords in answer to Lord Russell's attack on the Government, and when I sat down no one supported him. Lord Derby seemed pleased and satisfied.

June 14th.—The Prince of Servia has been murdered, as he was walking in his park. His cousin, Princess Anka, and her daughter, who were walking with him, were also shot by the three assassins, who were armed with revolvers. The Prince was killed on the spot, Madame Anka died in a few hours, the Princess was only slightly wounded.

June 22nd.—The Queen gave a breakfast in the garden of Buckingham Palace, and 600 were asked. She walked from the Palace, attended by the Lord Chamberlain and the Duchesses of Wellington and Roxburgh, and received her company very graciously. She was looking remarkably well, and everybody said she seemed to enjoy her party.

June 24th.—The heat is extraordinary; the papers state that the maximum in the shade from the 12th to the 21st has ranged from 78° to 95° Fahrenheit.

July 9th.—In the middle of the debate in the Lords, Hardy and Hunt came to me to say that the Commons had passed an important amendment to the Scotch Reform Bill on its being brought back from the House of Lords. The Government, not expecting such a breach of faith, were not prepared to oppose it, and it was carried, but they were most anxious that the House of Lords should be firm and throw it out *coûte que coûte*. Cairns was half inclined to let it pass, but I took the responsibility upon myself and appealed to

Lord Russell, who promised to assist me in rejecting this amendment, which he owned was a breach of faith.

July 13th.—The heat is quite extraordinary, and no such summer has been known in England for many years.

July 27th.—A sad accident occurred at Portsmouth, by which Herbert Meade¹ lost his life. He was sealing a cap of a shell with gutta-percha, when it exploded and killed him, with his attendant. Lord Clanwilliam was at Homburg. The Queen is going to Switzerland on the 5th.

August 21st.—A fearful accident happened yesterday to the Irish Limited Mail, which ran into some trucks laden with petroleum near Abergele. The concussion was not very severe, but the oil exploded and set fire to the carriages next to the engine, consuming four with everybody in them. The Duchess of Abercorn, with several of her children, were in the train, but, being at the other end, escaped unhurt. The smoke produced by the petroleum was so thick that those who got out of the carriages were not aware that the front of the train was on fire, and only thought of saving the mail-bags. The unfortunate passengers must have been suffocated at once, for not one attempted to escape, and not a cry was heard. Upwards of twenty are supposed to have perished, amongst whom were Lord and Lady Farnham, Judge Berwick, and Miss Berwick.

August 31st, Heron Court.—Sir Augustus and Lady Paget, Sir Henry Wolff, the Duke and Duchess of Marlborough, and Lord Edward Thynne, arrived.

¹ Lord Clanwilliam's son.

entering the hotel I was told to my horror that Count Walewski was just dead there. He was seized with apoplexy soon after he had arrived with Madame Walewska. She is in bad health, and he had helped to carry her upstairs, seated her on a chair, and went into the next room. He immediately called out to his daughter, 'Give me a glass of water, quick! and a doctor!' They rushed in and found him on the floor quite dead. He had a complaint of the heart, and carrying Madame Walewska upstairs probably brought on the attack. I have had a great deal of official business and social relations with him, and always found him agreeable and a perfect gentleman.

From Strasburg, I returned straight to London, *via* Rheims and Amiens, the shortest route to England.

October 28th.—The Dowager Duchess of Sutherland died yesterday. We returned from Benacre, in Norfolk, which had been hired by Colonel Charteris, where we had some very good partridge-driving.

November 12th. --I went yesterday with the Duke of Marlborough to Windsor for the Privy Council. Disraeli looked put out. I think Her Majesty wanted the Bishop of London to be made Archbishop, but he objected.

November 18th.---Sir Henry Wolf has been beaten at Christchurch by a majority of forty-two. Everything proves what a Radical bill Lord Derby and Disraeli have brought in, for Sir Henry was supported by every gentleman in the neighbourhood. The elections are going on as badly as possible all over the country, so our fate is decided.

November 21st.—Blenheim, where I am having some excellent shooting. A large party here: Mr. and Mrs. Holford, Lord and Lady Mount Charles, Mr.¹ and Mrs. Hardy, Lord and Lady Feversham, Lord and Lady Alan Churchill. Mrs. Holford sings beautifully.

November 26th.—Seeing we were in a dead minority, Mr. Gathorne Hardy told me that he was for resigning at once, without waiting to be turned out by a vote of the Commons.

November 28th.—We held a Cabinet, and determined to resign at once.² Disraeli is going to Windsor immediately. The counties have behaved splendidly, and the ‘Times,’ of course, says that they must be reformed, grudging us our miserable minority of 272. Mrs. Disraeli has been made Viscountess Beaconsfield.

December 2nd.—Cabinet Council to-day, at which Disraeli read the manifesto which he addresses, on going out, to his party in both Houses. The Government are unanimous for resignation.

December 5th.—I went to Hatfield. The ‘Times’ says that Gladstone has nearly completed his Cabinet, and gives the list of its supposed members, which are certainly as Radical as possible. Big Ben called, and said he had heard that Disraeli wanted to throw over the Irish Church, but, finding his colleagues would not go with him, was forced to resign. I told him this was not true, and that I believed he invented the story himself. The majority of my people and

¹ Afterward, Viscount Cranbrook.

² In 1874 our successor, Mr. Gladstone, saw him off in exactly the same predicament, and resigned without calling Parliament.

labourers at Heron Court voted against Wolff, my bailiff telling them, 'You must vote for Wolff, but you are voting against yourselves.'

December 10th.—Parliament met to-day, but the Queen's Speech will not be before Tuesday. The new Administration is composed as follows:—Premier, Mr. Gladstone; Foreign Secretary, Lord Clarendon; Home Secretary, Mr. Bruce; Colonies, Lord Granville; War, Mr. Cardwell; India, Duke of Argyll; Admiralty, Mr. Childers; Lord Chancellor, Lord Justice Wood; Chancellor of the Exchequer, Mr. Lowe; Board of Trade, Mr. Bright; Lord President, Lord de Grey; Privy Seal, Lord Kimberley; Postmaster-General, Lord Hartington; Poor Law Board, Mr. Goschen; Secretary for Ireland,¹ Mr. Chichester Fortescue; Lord Lieutenant of Ireland, Lord Spencer; Attorney-General, Sir Robert Collier; Solicitor-General, Mr. Coleridge; Lord Steward, Lord Bessborough; Lord Chamberlain, Lord Sydney.

A Council is held at Windsor to-day, for the Household to give up their badges of office.

December 15th.—The two Houses will probably adjourn till February, when the Queen's Speech will be delivered. Lord Derby is still ill, and obliged to be carried up and down stairs.

December 19th.—It is now settled that Lord Cairns is to lead the Conservative party in the House of Lords, as I have given up the leadership. Lord Cairns sounded Lord Salisbury as to whether he would lead the Opposition, but he refused to do so at present, although he seemed pleased, but promised his support, and is now cordially with us.

¹ Now Lord Carlisle, President of the Council, 1884.

From Lord Derby to Lord M.

Knowsley: December 20, 1868.

My dear Malmesbury,—Your ideas about the 'latter half' of a month appear to be of the vaguest, as you were unable to come here either on the 11th or from the 18th to the 23rd—however, come when you will, you will always be sure of a welcome. I had hoped to get the Cairns down here on the 11th, but they are making a flying visit to Rome, and will not, I imagine, be back till just before the meeting of Parliament, which, by the way, the new Government have put off quite as long as was decent for men who were in such breathless haste to carry out their policy. I should have liked to have had an opportunity of talking over the subject of the 'lead' with you and Cairns, but on the whole I think the proposed arrangement, subject to Disraeli's concurrence, which of course should be had, is satisfactory. I am not sure that it would not be more so, considering how new Cairns is to the bulk of the party, if you were to hold on till Easter, before which, especially as it falls early, our House will not have much to do.

Yours sincerely,

DERBY.

1869

January 1st.—Left London for Heron Court.

January 5th.—Lord and Lady Bath, Lady Ailesbury, and Colonel and Lady Margaret Charteris arrived, but the rivers were too high for any wild-fowl shooting.

January 19th.—I went to Knowsley, where Lord Derby is laid up with gout.

January 26th.—Lord Derby approves of my having given up the leadership of the House of Lords. He also acknowledges that he was wrong in his disapproval of Government going out before Parliament met. He thought at the

time that our party would blame us for doing so, but now he sees that, far from that, they applaud what they all consider a dignified and honest course. The little Prince Royal of Belgium is dead, after a long illness. He was the only child, and his loss is much regretted by his country.

February 6th.—A terrible accident has occurred out hunting near Newby. Sir Charles Slingsby, master of the hounds, Sir George Wombwell, two Mr. Vyners, some other gentlemen, and eleven horses, attempted to cross a ferry. The river was flooded and rapid, and the horses became restive, upsetting the boat. Sir Charles Slingsby got clear, and nearly reached the shore, when he threw up his arms, and immediately sank. Sir George Wombwell was saved by Mr. Vyner, who pulled him out of the boat, which was floating bottom upwards. Five persons and eight horses were drowned.

February 15th.—I gave the Parliamentary dinner to-day to twenty-three Peers. I addressed them, and informed them of my resignation of the leadership of the Opposition in the House of Lords, and proposed as my successor Lord Cairns, who was unanimously chosen.

February 16th.—Parliament was formally opened to-day, but the Queen was not present. The Address was carried without opposition. Lord Derby is better, and went to the House.

Everybody is talking of Mr. Bright's speech at the Fishmongers' dinner, in which he said that the advice he gave his colleagues was seldom followed, and his whole tone was so offensive that it is supposed he intends to resign office

whenever he can do so. He is said to be perfectly inefficient as a man of business, and so indolent, that he hardly ever goes to his office.

February 18th.—I called on Lady Palmerston to inquire after her daughter, Lady Jocelyn, who has been thrown out of a cab and much hurt. I hear that 8,000 people attended Sir C. Slingsby's funeral. His horse and the hounds, immediately after the accident, returned to look for him, and remained by the body.

March 2nd.—Gladstone introduced his Irish Church Bill yesterday in a speech of three hours. It disendows as well as disestablishes the Irish Church, and abolishes the right of the Bishops to sit in the House of Lords after January 1871. The property of the Church amounts to sixteen millions, all of which falls into the hands of the State. It is a complete act of spoliation, and far beyond what was expected.

We went to Miss Pennefather's wedding-breakfast at Lady Emily Hankey's. She marries Lord Stanhope. Disraeli was there, and seemed very low. He told me the Queen had sent him her last book.

March 3rd.—A very hard frost, which has killed all the blossoms.

March 8th.—I left London for Italy, on a visit to the Pagets. Sir Augustus is Minister at Florence. I crossed in a snowstorm, and the cold was so great at Calais that I could not sleep undressed.

March 10th, Paris.—I started at 7.15 this evening for

Nice, from whence I posted by the Corniche to Genoa, and then by railway to Florence.¹

March 25th.—We heard that the Irish Church Bill was carried in the Commons by a majority of 118. The weather at Florence was very bad; it rained all day.

March 26th.—I sent a telegram to Lady Malmesbury, asking her to ascertain whether our party meant to oppose the Life Peerages Bill, which I should resist to the utmost if I were present, and I would go back on purpose to do so.

The state of Italy is most wretched, and it is on the eve of bankruptcy; they are paying dearly for their dream of liberty. They have got conscription, ten per cent. income tax, all other taxes trebled, and money is so scarce that they have paper notes down to $2\frac{1}{2}d$. They still cry out to have Rome as a capital. If that is ever accomplished, the people who are laying out money to enlarge Florence will be half ruined.

March 30th.—I heard with great grief of the death of my popular old friend, Matt Burrell. He was thrown from his horse on the 24th, in a remote part of his parish of Chatton, in Northumberland, and lay in the road, quietly waiting for the labourers to come home from their work, as he could not move, having broken both bones of his leg. He was taken home, and at first was thought to be doing well; but his heart suddenly stopped, and he died on the 29th. He was a most popular man and an excellent clergyman.

¹ I found the Pagets in the Orlandini Palace. They received me with the greatest kindness and hospitality, and I enjoyed myself for three weeks in this beautiful town, which is much improved, and made the capital of Italy. There are an immense number of new buildings, and large sums have been invested in new streets.

April 16th.—Returned from Italy on the 13th. The Irish Church Bill was resumed last night, and Mr. Newdegate's motion, 'That the bill be committed that day six months,' was rejected by a majority of 126.

April 20th.—Called on Lord Derby, who was very feeble, and suffering to-day from the exertion of going to the House of Lords yesterday.

April 27th.—In the House of Lords the Life Peerages Bill came on. Lord Derby and Lord Cairns supported the second reading, which passed without a division. I shall divide the House upon it at a future stage.

Lord Malmesbury's Speech on the Life Peerages Bill,

April 27, 1869.

My Lords,—It is not my intention to oppose the second reading of this bill, although I confess that if I had been present when it was first introduced into your Lordships' House I should have been an exception to the unanimity with which it seems to have been received. Let your Lordships consider what you are about to do in agreeing to the principle of this measure. From what I have heard and read of the last debate, I think that the importance of this measure has hardly been realised by your Lordships, and that, in assenting to it, you may perhaps be doing more than you are aware of. The noble earl who has introduced the Bill (Earl Russell) is no doubt one of our greatest reformers. He has also written upon the Constitution—a subject which no man is supposed to understand better than himself. But in all his reforms, important as they have been—in his reform of the House of Commons in 1832; in his proposed reform of the House of Commons afterwards, which he did not carry into

effect ; and in the reforms of the House of Commons which he assisted the late Government to carry—the noble earl has always kept strictly within the lines of the Constitution. In altering the House of Commons, he proposed nothing that could be called innovation ; he extended the lines of the Constitution, but kept strictly within them. Now, in the present measure, the noble earl has proposed a great innovation—he has gone altogether beyond the lines of the Constitution, and is not only proposing to alter the principles upon which the House of Lords has always existed, but he is altering the Constitution at the same time. I am very much mistaken if it is not one of the first principles of the Constitution that a peerage should be hereditary ; that, indeed, is the very essence of a peerage. Now, the bill at once sweeps away that principle.

The term ‘Life Peer’ is a singular blunder, as it appears to me, for the life peers contemplated by the bill would not really be peers, because they will not be the *pares* of those who will be their colleagues in this House. The meaning of that word, as we have always understood it, is, that here all are equal in social position, in political rights, and in that great privilege of handing down our names and titles to our posterity. Now, the life peers will not be equal to ourselves in respect of this most important privilege ; they will be unable to transmit to their sons the titles and dignities given them by the Crown. Nor, again, if we look upon ourselves as the nobility of the country, will they be noble, because the very essence of nobility is the transmission of that distinction to the son of the recipient. A peerage, as it exists in this country, is a very modern institution as compared with that of nobility. Nobility is one of the oldest institutions in the world. In the Roman

rest of your Lordships. I may add I have always observed that the greatest pleasure a man derives from having the honour of the peerage conferred upon him by the Crown arises from the fact that he is enabled to transmit it to his son and his successors. I have even known instances of men who, being childless, declined the honour of a peerage, saying it was of no value to them, but that, if they had sons, they should be glad to accept it. Now, that is the feeling; it appears to me to be a noble sentiment, and one which ought to be respected, and I should be very sorry that the nobility of this country should not look upon it as the highest privilege they could possess to be able to transmit their title and distinctions to their posterity.

I very much doubt whether many persons will be found to seek for the honour of a life peerage, for it seems to me it would amount—I will not say to an insult, but to a very humiliating slight, to offer a gentleman a peerage, and at the same time to tell him that the title and dignity conferred upon him shall not descend to his son, supposing him to have one. To a man who happens to have no son, indeed, it may be of less consequence whether his peerage is for life or not; but then no good reason can be urged against making a man in that position a peer after the old fashion, if it is deemed desirable that the peerage should be conferred upon him at all. You object to giving a man a peerage which shall be hereditary because he does not possess the means you deem to be necessary to support the honour of the next generation; but how do you know that his son, if he had one, might not, by marriage, or some other honourable means, acquire a fortune sufficient for the support of the dignity? But, my Lords, I, for one, protest against the justice of the statement that it is necessary a peer should be

rich in order to maintain in this country the respect which belongs to his position. It might have been very well to use such an argument as that seventy or eighty years ago, when public opinion obliged every peer to live ostentatiously; when he could not drive out without having four horses to his carriage, and being attended by outriders, and when he wore his stars and ribands morning and night. There is, however, no sort of resemblance between the state of things which existed in those days and that which exists at present. A peer now comes up to town by railway, in the company of every person who chooses to travel in that way; he moves about as unostentatiously as any other class of persons. There are, in fact, no such distinctions in many respects as formerly prevailed between a peer and other members of the community, and there is therefore, I contend, no necessity whatever why they should require to have large fortunes to maintain what is called their dignity in this country. They are respected, not according to their riches, but their usefulness as members of the legislature and in their several localities.

It seems to me, then, that the arguments founded on poverty, when urged in favour of the institution of life peers, fall altogether to the ground. And let me suppose that poverty furnishes a good reason why we should resort to the creation of life peers. Would not such a state of things be calculated to throw a dangerous power into the hands of the Minister of the Crown who is to decide upon the persons who are to receive such peerages? Would not peers so made be very much under the command of the Minister by whom they happened to be created? Again, a life peer falls into bad health, and the Minister will have twenty applications to supply his place. Now, that being

so, I should like to know from the noble earl who has brought this bill forward, and who has said it will not have any effect on the state of parties, how he arrives at that conclusion. Let your Lordships consider the probabilities of the future by the experience of the past. The noble earl is aware that his party has been in office twenty-nine out of the last forty years, and, if that be true, is it not fair to calculate that they would have had the appointment of at least three-fourths of those twenty-eight life peers in that time, enough to decide, in the course of seven years, the result of a division in your Lordships' House, for, when I divided the House on a question relating to the Danish War, the party majority in a full House, was, I believe, only nine?

These, my Lords, are some of the objections which I entertain to this proposal. It would, however, seem that you are about to give a second reading to the bill; and I would simply observe, in conclusion, that I cannot help thinking you may hereafter have cause to repent what you will have done, if you assent to the creation of life peerages, when, on the occasion of great divisions, much discontent will be expressed; and it will be said by the public, 'Such and such a bill was only carried by the votes of life peers.'

May 1st.—Debate last night in both Houses on the state of Ireland, which is worse than it has been for some time. Two murders have been committed within the last week, and a great number of threatening letters have been received, which always precede the murders. It is evident that the Church Confiscation Bill has increased the agitation rather than diminished it, as the lower orders think they will now get all they want by violence. What they really want is the land.

h.—The state of Ireland gets worse, and the t have decided to pass a bill to deprive the Mayor his office of mayor, and to prevent his exercising f magistrate. One morning he got up, went to vo hours before the other magistrates, and dis- the prisoners, without hearing any evidence.

—My uncle, Admiral Dashwood, died at Geneva. — — — — — all through the great war, at the battle of Copenhagen with Nelson, and lost his arm in the celebrated frigate action when Sir James Gordon, in the ‘Active,’ took the ‘Pomone.’ Subsequently he was at the battle of Algiers, &c.¹

May 17th.—A most curious discovery has been made at Madrid. Just at the time when the question of religious liberty was being discussed in the Cortes, Serrano had ordered a piece of ground to be levelled, in order to build on it, and the workmen came upon large quantities of human bones, skulls, lumps of blackening flesh, pieces of chains, and braids of hair. It was then recollected that the *auto da fé* used to take place on that spot in former days. Crowds of people rushed to the place, and the investigation was continued. They found layer upon layer of human remains, showing that hundreds had been inhumanly sacrificed. The excitement and indignation this produced among the people was tremendous, and, the party for religious

¹ He was sent there in H.M.S. ‘Prometheus,’ a month before the battle, to get the English Consul and his family off, which, as the Dey was very suspicious of our intentions, was difficult. The Consul refused to leave, but his wife, in disguise and her baby in a basket, went down to Captain Dashwood’s gig. Just as they passed through the gate of the town the child cried and betrayed them; the guard turned out, and it was only by rushing down to the boat that the crew and the whole party narrowly escaped being taken prisoners, and reached the ‘Prometheus’ in safety.

freedom taking advantage of it, a Bill on the subject was passed by an enormous majority.

May 18th.—We went down to Heron Court for the Whitsuntide holidays. Thorns, laburnums, and rhododendrons in a blaze of colour, but I was kept at home by the gout.

May 29th.—There was a meeting of a few Peers at Chesterfield House to receive some deputations from the religious bodies in Ireland. One deputation from the Presbyterians stated that they had made up their differences with the Established Church, seeing that they had been deceived as to the Catholics, having been made to believe that they would not benefit by the plunder, but they now saw their mistake and would stand by us. A great meeting is to be held at Glasgow directly; it looks as if a reaction had set in. Dined at the Wiltons—a large party.

June 1st.—A meeting of the principal Conservative peers took place this morning at the Carlton Club, to consider what course they will take on the Irish Church Bill. Opinions were divided, but the majority were for throwing it out. If our party were united we might do so, but no doubt some will either vote for the Government or stay away—amongst them the two archbishops—so there is no chance of the bill being rejected on the second reading.

June 3rd.—The Life Peerages Bill passed the second reading, on the understanding that only two were to be created every year, and the number limited to twenty-eight. This is the most absurd arrangement that could possibly be conceived, and I shall try to throw it out on the third reading.

June 11th.—Lady Carrington called to announce the marriage of her daughter with Lord Petersham. Lord Derby intends to speak on Thursday on the Irish Church Bill.

June 14th.—The discussion on the Irish Church Bill came on to-day in the House of Lords, and I could not dine at the Donegals in consequence. Great ball at the Brunnows.

June 17th.—A great many went to the House of Lords to hear Lord Derby speak on the Irish Church Bill. All the good places in the gallery were taken early, but several ladies were there who had no right, and some Peeresses were excluded in consequence. Lord Derby's speech was a very good one, and the peroration very eloquent and touching; but his voice was feeble, he looked pale and ill, and his manner had lost its energy. It was altogether very painful for those who love him to see such evident symptoms of failing strength. The mind, however, is as clear and fresh as ever. I came home at half-past three A.M. with the news that the second reading of the Irish Church Bill had passed by thirty-three—179 to 146. Fifty or sixty of our party voted with the Government.

June 28th.—I went to the Queen's breakfast to the Viceroy of Egypt, which was very brilliant; but the wind was so cold from the N.E. that it spoiled all enjoyment. Dined afterwards at Stafford House, where there was a banquet to the Viceroy.

July 1st.—The Irish Church Bill has been in committee all this week, and several amendments have been passed.

July 3rd.—Lord Salisbury's amendment respecting the

glebe-houses and land was carried by a majority of 144—213 to 69—many Liberal peers voting with the majority. The Duke of Cleveland's amendment to grant equivalent gifts to the Roman Catholics and Dissenters out of the surplus was rejected by a majority of 33.

July 6th.—The debate on the Irish Church Bill was resumed last night in the House of Lords, and the Archbishop of Canterbury proposed three amendments. He withdrew the first two, but the last, 'to vest grants, royal as well as private, in the new Church body,' was carried by a majority of 50. Lord Cairns's amendment on the sixty-eighth clause, reserving the surplus for future Parliamentary distribution, was carried by a majority of 70, and the Bill passed through committee.

Lord Malmesbury's Speech on the Third Reading of the Life Peerages Bill, July 8th, 1869.

My Lords,—I have given notice, even at this late period of the session, that I shall feel it my duty to oppose the bill of the noble earl (Earl Russell), and to move that it be read this day three months a third time. It is now exactly three months since the noble earl introduced it, and it is for him to explain why he has allowed it to remain so long under your Lordships' consideration; but I believe the more you have seen of it the less you have liked it. The object of the noble earl in bringing forward the bill is, no doubt, a very worthy one. It is, as I understand, to strengthen the practical powers of the House, to increase its prestige, and enable eminent men, who do not possess a large fortune, to sit in the House, without transmitting to their descendants the expenses, or supposed expenses, of an hereditary peerage.

Now, I venture to think that this House requires very little increase of practical power and prestige. I am aware that many persons, both in their speeches and writings, have represented that this House is not on a level with the opinions of the times, and that it cannot, therefore, march *pari passu* with the House of Commons; but that does not appear to me to be the case.

What, let us consider, is the composition of this House, as the oldest legislative body in Europe, and as the highest in character and general respect? Some persons have said that it is a House of mere landowners—that is, men of a sort of upper-class farmers—and being so, that they are not as fitted as they might be for the consideration of the general questions which agitate the world. But is that the fact? Of course many of us are landowners, and are not, I think, as such, incapacitated from considering general questions; but it is not true that we are only landowners. Property of every kind belongs to members of this House. We are not only owners of land, but owners and even lessees of mines and other industrial property. Among us there are also bankers, railway directors, and men most eminent for their knowledge of commercial affairs, such as the Marquis of Salisbury and other peers. There are others who are eminent officers in the army and navy, who are ready to enter upon discussions of interest to your Lordships relative to those professions. There are more than fifty peers who have been eminent and distinguished members of the House of Commons. There are eminent diplomatists like Lord Stratford de Redcliffe and Lord Cowley. There are historians, among whom I may name my noble friend behind me¹ (Earl Stanhope), who, if ever

¹ The late Lord Stanhope.

your Lordships were mistaken on any point of history, would set you right. There are writers, both of prose and poetry, including my noble friend opposite (Lord Houghton), and another noble lord (Lord Lytton), than whom no English writer can be more distinguished. There are twelve or fifteen peers who possess immense leasehold property in this metropolis, and who can assist us in discussions on property, and who are conversant with the wants of the middle and lower classes. There are eminent lawyers, and a great number of magistrates, accustomed to judicial decisions, many of them being *chairmen of quarter sessions*. Now, if your Lordships consider this catalogue of peers with various qualifications, is it possible to suppose that a legislative assembly can be more complete in its construction than the House of Lords is?

This assembly, as I understand it, has existed for about four centuries, and I am not aware that at any period it has done anything to derogate from its character and dignity. It is not for a member of the House to say much on the subject; but during the last few days or weeks your Lordships—according to the opinions of the public Press, and of public opinion everywhere expressed—have most creditably, in the eyes of the country, maintained your powers of debate and your general capacity in considering important subjects. Well, that being the case, I ask your Lordships whether you think there is any necessity for altering one of the fundamental rules of our Constitution—namely, that peerages should be hereditary? I venture to think there is not. When I consider the opinion of the noble earl himself, that such a measure as he has proposed is necessary in order to popularise this assembly, I feel compelled to differ from him altogether. We have had what may be considered the test

of the opinion of the people transmitted to us recently by a gentleman supposed to represent the most popular opinions of the day, and one, at the same time, representing Her Majesty's Government. That right hon. gentleman has publicly declared that this Bill is but a childish tinkering of legislation. It is no less a person than Mr. Bright, a distinguished member of Her Majesty's Government, who has expressed himself thus. Now, I want to know whether Her Majesty's Government generally agree with Mr. Bright on this point. At all events, so far as the argument of the noble earl goes, as to the necessity of such a bill in order to make this assembly more popular, I think the evidence of the right hon. gentleman in question is worthy of consideration, for he is supposed to know pretty well what the popular opinion is, and it would be hardly fair to make this an exception and assert that he cannot answer for popular opinion on this subject.

The noble earl's second reason for introducing this bill was, that it would give an opportunity to men of eminence and ability, but without fortune, to enter this House. Now, he has not given any names to prove that any eminent men who would have done good service in this assembly would have refused peerages on account of their being hereditary. It would be hardly becoming to mention the names of living persons; but I may mention two very eminent men who declined entering this House because they had no children. And I have always thought it one of the noblest feelings of human nature that a man should not be ambitious of a seat in your Lordships' House from any selfish vanity, but in order that he might transmit the honour to his descendants. Your Lordships will probably recollect the very touching letter written by Mr.

Burke to Mr. Pitt, when, being offered a peerage, he said that ambition and life had lost all interest in his heart since the death of his only son. On that ground he refused a peerage; and Lord Kingsdown, whose death has been so great a loss to this House, to my knowledge, more than once refused to accept a peerage—although he was so eminent in his profession and was so calculated to confer honour on the House—because he had no family. It is true that, ultimately, he felt it his duty to accept it. It is supposed that there are men who would accept life peerages; but I very much doubt whether any such men as your Lordships would wish to enter this House would do so. Of course, there are men who would accept anything that is offered them; but these are not the persons whose admission the noble earl contemplates. It appears to me that they would stand in such a false position that no men with the usual amount of pride and self-respect would accept these peerages. They would not be your Lordships' peers, according to the true sense of the expression, because they would not be your equals in respect of privileges. They would not transmit the title to their descendants; and they would, therefore, be on a different and lower footing from the rest of the House. They would not be nobles, because the very essence of nobility is in the succession of the title to posterity. They would thus be in a false position, to say nothing of the equivocal position of their families, both sons and daughters.

I do not think, therefore, the noble earl would really get such recruits as he wishes, and such as your Lordships would like to see added to this assembly. If, however, such recruits could be got, observe the political power which would be given to a Prime Minister. I have seen in the public prints a suggestion that a man with such a philosophic

mind as the late member for Westminster (Mr. Mill) might very properly be made a life peer if such a measure as the present were passed. Now I do not think that that was a good illustration of the advantage supposed to be derived from this measure; for supposing the noble earl had been Prime Minister, and had created Mr. Mill a life peer under this bill, he would certainly not have popularised this House by admitting a man who had just failed in an attempt to get a seat in the House of Commons by popular election. Life peerages would present a temptation to a Minister, much more than is the case with hereditary peerages, to create peers in order to gain political strength; and if they were courted, the result would be that every year the Minister would have before him a list of candidates for that distinction. Thus, if the noble earl's expectations be correct, there would be great objection from a political point of view. Mr. Bright has spoken of the bill in terms of the utmost contempt; and whether or not he is right in thinking this bill would give no satisfaction to the middle and lower classes, it is my belief that persons who accepted those peerages would find themselves attended with such inconveniences that they would regret having done so. At all events, I think that it has not been proved that this change in our ancient Constitution is necessary or expedient, and, in the absence of such proof, I protest against a change in our Constitution, which has been successful in operation for more than four centuries. For these reasons it is that I move that the Bill be read a third time this day three months.

July 9th.—Third reading of the Life Peerages Bill came on last night in the House of Lords, which I was determined to oppose, although it had been supported by Lord Derby,

Lord Cairns, and a number of my party. I therefore made a deliberate speech against it, and to my great satisfaction succeeded in throwing it out by a majority of twenty-nine—106 to 77—converting to my views both my leaders and many others who had supported the Bill. I had returned from Italy on purpose to effect this, and to have done so at the last stage was an unexpected and very agreeable success.

July 12th.—Wilberforce, Bishop of Oxford, voted with the Government on the Irish Church Bill. Someone observing him going out with them in the division said: ‘The Bishop of Oxford is going the wrong way.’ ‘No,’ observed Lord Chelmsford, ‘it is the road to Winchester.’¹ Lord Devon moved the omission of the reservation in Clause 13 of the right of present Irish bishops to retain their seats, and carried it by 182. He had never given Lord Cairns the slightest intimation of his motion, and had been canvassing, with the assistance of Lord Bath. Lord Stanhope then moved his amendment to provide residences for the Roman Catholic priests and Presbyterian ministers, and carried it by 121 to 114. A great many Whigs voted against the Government, and a number of our side with them. The bill then passed, and the House adjourned at twelve o’clock.

July 16th.—Dined at the Bradfords. The House of Commons threw out the Lords’ amendment last night in the preamble, postponing the appropriation of the surplus, by 222. The Concurrent Endowment clause was rejected by a majority of 89, and all the other amendments, except immaterial ones, met with the same fate, Gladstone showing the greatest hostility and bitterness. He proposes

¹ He was afterwards made Bishop of Winchester.

to give 500,000*l.*, in lieu of grants, to the Church, which, of course, is a much smaller sum than it is entitled to.

July 21st.—The Irish Church Bill was brought back to the Lords, and Lord Cairns moved ‘that the Lords do insist on the amendment made in the preamble to which the Commons have disagreed.’ The motion was carried by 78. Lord Granville then adjourned the House, saying he could not go on with the Bill without consulting his colleagues.

July 22nd.—The House of Lords has agreed to a compromise. Lord Cairns settled it with Lord Granville, taking the whole responsibility upon himself, for he never consulted any of his party, and a great many are much displeased. Lord Derby was so angry that he left the House. Gladstone wanted to throw up the bill after the debate of last Tuesday, when the words of the preamble were re-inserted, but he was out-voted in his Cabinet, and it is said that Lord Granville told him that if he gave up the bill he must find somebody else to lead the Lords. He must have intended to provoke a collision between the two Houses, and the feeling he showed on this occasion proves, and not for the first time, what his sentiments are against that institution.

Lithographed Circular from Lord Cairns to the House of Lords.

July 24, 1869.

My Lord,—I am unwilling to rest upon my public statement the explanation of the course adopted by me on Thursday in reference to the Irish Church Bill; a course which was, and to those Peers who have honoured me with their confidence must have appeared to be, a wide departure from the limits of duty under which such confidence is usually reposed.

It was only at mid-day on Thursday that I satisfied myself that there was a willingness on the part of the Government to make such concessions as it might be possible to accept, and it was not

until a few minutes before five o'clock that the precise details of these concessions were completely specified.

It would have been an inexpressible relief to me had I then been able to consult with all, or even some, of those with whom I was acting; not only because I should thus have avoided a serious responsibility, but also because I could have pointed out in private, what I could not do publicly, the material advantages which appeared to me to flow from these concessions, as compared with a prolonged contest.

To consult, however, or even to delay, was obviously impossible, and I had to choose between the alternatives of declining an arrangement which could not have been renewed after the debate had commenced, or of accepting terms which, while they secured more for the Church than I believe would ever again have been obtained, enabled us to put an end to what was a violent, and was rapidly becoming a dangerous, strain upon the constitutional relations of the two Houses.

I could not but choose, at any risk, the latter alternative, and the only circumstance which could make me regret my choice would be if any member of the party should suppose that I had wantonly, or even willingly, taken such a step without that full communication and consultation which is always desirable.

I have the honour to be, my Lord, your faithful servant,

CAIRNS.

August 12th.—I arrived at Chillingham from Lowther Castle. Found Sir Edwin Landseer staying here, with his friend Mr. Hill, who is taking care of him, as his mind is affected, and has been so, more or less, ever since he had a severe accident on the railway; yet he painted two beautiful life-size pictures of red deer for Lord Tankerville.

August 13th.—The papers to-day announce the death of Lady Palmerston,¹ which took place at Bocket, after a week's illness. She was the last of the four friends—Lady

¹ Lady Palmerston had been the widow of Earl Cowper, and was sister of Lord Melbourne. Her younger son inherited Broadlands, Lord Palmerston's property in Hampshire.

Jersey, Lady Willoughby, and Lady Tankerville. They began life together, married at the same time, were firm friends all their lives, and died at the same age.

August 18th.—We went to Longleat, where we found a family party and Sir A. Paget.

August 23rd.—Returned to Heron Court.

September 3rd.—I was grieved to-day to hear that Ferdinand St. Maur died last Thursday. It must have been sudden, for when I saw Lady Ulrica, his sister, at Longleat, she never mentioned that her brother was ill. What dreadful sorrow has fallen on the Duke and Duchess of Somerset, losing their two sons within so short a time!

September 14th.—The accounts of Lord Derby are bad, and I am very unhappy. I got a sad letter from Freddy Stanley, but he does not seem to have quite given up all hope.

September 16th.—Left Heron Court for London. I called to inquire for Lord Derby—the account was very bad. I saw Colonel Talbot, his son-in-law, who says there is no hope.

September 17th.—The news of Lord Derby is much the same. He is gradually sinking.

September 18th.—Lady Malmesbury got a very pretty letter from Lord Stanley, full of affection for his father and mother, and kindness to us, but he gives very little hope. There is a report that the Liverpool doctor, not calculating on his weakness, gave him a dose of opium equal to what he was accustomed to prescribe for him when in comparative health, and that it produced a state of collapse from which he has never rallied.

September 21st.—Lord Derby still lives, but gets weaker every day; he is quite unconscious, and has taken no nourishment for several days.

September 23rd.—Lord Derby died this morning at seven o'clock. In him I lose my greatest friend, and the country a most brilliant and accomplished statesman.

The public acts which will be most closely associated with his name are the emancipation of our slaves in the West Indies, which he accomplished when Colonial Secretary; in the ready recognition of the Second French Empire under Louis Napoleon, in spite of the grudging hesitations and objections of the Great Powers to follow suit; and thirdly, the passing of his Reform Bill in 1832, under which law we are now living and have lived for seventeen years. When Prime Minister, which he was three times, he was always in a dead minority in the House of Commons, and therefore hampered in all his policy. He thus never had a fair chance of developing his wishes, and died before the wheel of fortune turned, in 1845, in favour of the Conservatives, which enabled Disraeli to display unfettered that genius which will render his administration one of the great landmarks of English history.

With regard to Lord Derby's power of speech, I never heard but one opinion—namely, that he was the most popular orator of his time. This seemed proved by the fact that whenever he was expected to address the House of Lords on any great question the place could hardly hold the audience which flocked to hear him from every part of the building—the galleries being always crowded with

peeresses. I never saw this impression made by any other speaker there excepting Lord Lyndhurst. There was a peculiar charm in Lord Derby's voice—which was a pure tenor—and in the brilliancy and English character of his diction. If he has been called the Rupert of Debate, it must be from the vigour of his charge alone, for he had none of the rashness of his prototype, but, on the contrary, much reflection and calmness before action, and was very nervous before making a prepared speech.

The death of Lord Derby was followed, in 1870, by that of Lord Clarendon, the able English Foreign Secretary, by the Franco-German war, and by the collapse of Louis Napoleon's Empire. I have had so many relations with the latter which I have noticed, that I do not think it out of place, before I conclude my memoirs, to relate some episodes of his remaining life.

On April 18 I left London for Florence, on a visit to Sir A. and Lady Paget,¹ who held the British Legation, and after a fortnight most agreeably passed there, returned to Paris. The *plébiscite* had just been repeated, to confirm the Liberalised Constitution under the Ollivier Ministry, and resulted in an approval of the Emperor and his Government by above 7,000,000 votes. The Duc de Gramont was just made Minister of Foreign Affairs, and on May 19 the Emperor gave a dinner, said to be in honour of the Duke's installation, to which he invited me.

I found him much altered in appearance, and looking very ill, it being three years since I had seen him. He re-

¹ When the monarchy of Italy was unified, Sir A. Paget was appointed Ambassador at Rome. The Embassy residence near Porta Pia was a very bad one, but is now the best and handsomest in the Diplomatic Service, having been nearly rebuilt, principally under the direction of Lady Paget, who has all the instincts of art in practice as

ceived me with his usual kindness, and made me sit by the Empress at dinner, where I had the advantage of admiring her beautiful shoulders. On her right sat the Duc de Gramont, the rest of the company consisting of Sir John and Lady Stanley (*née* Talleyrand) and some French guests. The Empress and Gramont both abused the Press, which always was her *bête noire*. Increased liberty had been given to it, or rather to newspapers, and both my neighbours seemed to think it dangerous, although the *plébiscite* had been so favourable to their wishes. After dinner the Emperor invited the men to the smoking-room, where he took me aside, and I had a remarkable conversation with him. I naturally began by congratulating him on his *plébiscite*, which was just counted up, but I found that he was not satisfied, as some 50,000 of the army had voted 'Non.' He, however, explained that this had taken place in certain special barracks where the officers were unpopular and the recruits numerous, and that 300,000 soldiers had voted for him. This immediately struck me as strange, for I imagined his army was in numbers 600,000, and I made the remark, to which he gave no reply, but looked suddenly very grave and absent. He observed later that Europe appeared to be tranquil, and it was evident to me that at that moment he had no idea of the coming hurricane, which suddenly broke out the first week of the following July.

His tone was altogether more sedate and quiet than I found him formerly employing. No speculative and hypothetical cases were discussed by him, and I feel sure that not a thought of the impending idea of a Hohenzollern being a candidate for the Spanish throne had crossed his mind. Count Bismarck had kept it a profound secret, and that very deep secrecy and sudden surprise is the strongest proof of

his intention to force a quarrel upon France. The Emperor did not conceal, in his conversation with me, his disappointment in regard to Italy, which had become free, and then was under one sovereign; and he recognised that a great number of his own subjects considered that he had committed a terrible political error in being the cause of creating a strong and growing kingdom on the very frontier of France and in the Mediterranean. 'What would Italy do to show her gratitude?' he asked. The events of the following two months answered his question: 'Nothing.'

My impression as to his having given a Constitutional Government to France was that it was more the result of bodily suffering and exhaustion from a deadly disease than from any moral conviction; and that he felt, as he must have done, that the life left him was short, and that his son would have a better chance of quietly inheriting his throne under a parliamentary and irresponsible *régime*. Perhaps he was right, if he had found able Ministers; but that was not the case, and their mismanagement at the provocations of Prussia under Bismarck must always be cited as the most incapable diplomacy on record.

The result of my visit and conversation with the Emperor was one of extreme pain, for I saw that he was no longer the same man of sanguine energy and self-reliance, and had grown prematurely old and broken. The Duc de Gramont was an agreeable and polished man in society, but vain and impetuous, and had more liberty of action than was given by the Emperor during his former *régime* to his Foreign Ministers. The Duke himself gave me the following account of the last scene on July 14, before the declaration of war:—

The Hohenzollern candidateship to the throne of Spain

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The Hohenzollern candidature to the throne of Spain

was abandoned, and the Emperor was decidedly disposed to accept this renouncement and to patch up the quarrel, and turn this result into a diplomatic success; but his Ministers had avoided no opportunity of publishing the insult to all France, and the Press stirred the anger and vanity of the public to a pitch of madness. None had yet taken advantage of this characteristic temper of the Emperor. Before the final resolve to declare war the Emperor, Empress, and Ministers went to St. Cloud. After some discussion Gramont told me that the Empress, a high-spirited and impressionable woman, made a strong and most excited address, declaring that 'war was inevitable if the honour of France was to be sustained.' She was immediately followed by Marshal Le Bœuf, who, in the most violent tone, threw down his portfolio and swore that if war was not declared he would give it up and renounce his military rank. The Emperor gave way, and Gramont went straight to the Chamber to announce the fatal news.

Such was his account to me of the most momentous transaction which has occurred in Europe since 1815. In it I do not see in the Emperor the same man who, with so much caution and preparation, bided his time before he attacked Austria in Italy in 1859, and who with such rare perseverance after years of failure and prison raised himself to what appeared to the world an impossible throne. I attribute this change in the Emperor, first, to his broken health and acute sufferings, and to a mind which had been weakened since he renounced his personal rule for the advice of responsible Ministers. From the moment he did this in 1860 and 1869 his old enemies attacked and undermined him with increased power, and were joined by those who had formerly upset, by their incapacity, the Bourbon and

Orleans dynasties,¹ all being bent on abusing the new freedom he had granted.

On March 20, 1871, Louis Napoleon landed at Dover after his captivity at Wilhelmshöhe, and on the 21st I went down to Chislehurst to see him. The Empress and his son met him at Dover, and his hearty reception by the crowd must have shown him the generosity and also the gratitude which the English people felt at the steadfast policy² of friendship which he had for twenty years displayed for their country. After a few minutes he came into the room alone, and with that remarkable smile which could light up his dark countenance he shook me heartily by the hand. I confess that I never was more moved. His quiet and calm dignity and absence of all nervousness and irritability were the grandest examples of human moral courage that the severest Stoic could have imagined.

I felt overpowered by the position. All the past rushed to my memory: our youth together at Rome in 1829, his dreams of power at that time, his subsequent desperate attempts to obtain it; his prison, where I found him still sanguine and unchanged; his wonderful escape from Ham, and his residence in London, where, in the riots of 1848, he acted the special constable like any Englishman. His election as President by millions in France in 1850; his further one by millions to the Imperial Crown; the part I

¹ Thiers, Guizot, &c.

² Englishmen remembered the Crimean war and his sympathetic action when, *proprio motu*, he took their part against the seizure of the American delegates who were coming over in the British packet. Still more when, in the crisis of our Indian Mutiny, our safety depended on rapid action, the Emperor offered to allow our troops a passage through France. His reception of the English at Paris during his reign was exceptionally friendly, and must have been felt and contrasted with that which they used to meet with under previous Governments.

had myself acted as an English Minister in that event, which had realised all his early dreams; the glory of his reign of twenty years over France, which he had enriched beyond belief,¹ and adorned beyond all other countries and capitals; his liberation of Italy—all these memories crowded upon me as the man stood before me whose race had been so successful and romantic, now without a crown, without an army, without a country or an inch of ground which he could call his own, except the house he hired in an English village.

I must have shown, for I could not conceal, what I felt, as, again shaking my hand, he said: ‘*A la guerre, comme à la guerre. C’est bien bon de venir me voir.*’ In a quiet, natural way he then praised the kindness of the Germans at Wilhelmshöhe; nor did a single complaint escape him during our conversation. He said he had been *trompé* as to the force and preparation of his army, but without mentioning names; nor did he abuse any one, until I mentioned General Trochu, who deserted the Empress, whom he had sworn to defend, and gave Paris up to the mob, when the Emperor remarked, ‘*Ah! voilà un drôle.*’ During half an hour he conversed with me as calmly as in the best days of his life, with a dignity and resignation which might be that of a fatalist, but could hardly be obtained from any other creed; and when I left him that was, not for the first time, my impression.

When I saw him again in 1872 I found him much more depressed at the destruction of Paris, and at the anarchy prevailing over France, than he was at his own misfortunes; and that the Communists should have committed such

¹ This was proved by the facility with which France paid her enormous forfeit to Prussia for the War.

horrors in the presence of their enemies, the Prussian armies, appeared to him the very acme of humiliation and of national infamy.

On January 9, 1873, he died in the presence of the Empress, who never left him, released from the storms of a fitful existence, from intense physical suffering, and saved from knowing the loss of his only son, whose fate she was soon destined to deplore alone.

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Iron Objects: No iron objects were found in cromlech A at Polechetti Cherugudda. But in B and C some stirrup like objects and hoes were discovered. In B an iron spear about 3 feet in length was found. While at Dongatogu a knife and a hoe were found. Although all of them have been discovered in extremely rusted condition, yet comparatively they are better preserved than other objects. These people appear to have been good metallurgists.

Pottery: It is very difficult to form any definite opinion about the pottery that was placed in the tombs of these ancient people, because no complete pieces have been recovered. Potsherds have been discovered in considerable number but they do not help to form any opinion about the shape or polish of the pottery. Usually they are of light red colour

Bones: In opening the tombs the prehistorian is keenly interested in taking out the bones in as complete a form as possible. But it will be in vain to search for bones in these tombs. As already pointed out no attempt was made to preserve the body. Even the Sarcophagi are invariably without lids. The occasional opening of the chamber for entering fresh bodies must have been detrimental to the preservation of bones. Besides the crevices between the slabs gave free admission to destructive animals who sometimes used these chambers as dwellings. Therefore, we should not be surprised if objects inside the cromlech are found in extremely disturbed condition.

The art of stone cutting seems to have made considerable advance during those days. They have split big rectangular slabs about three feet thick from the rock. The construction of the sarcophagi and the curved slabs of the rings show their great skill in cutting and dressing stone as also their knowledge of geometry. The rings around the cromlechs are perfect circles.

The great expanse of the cemeteries suggests that a town of the people to whom these graves belong must have flourished somewhere in the vicinity. During my short stay, I must confess, I could not succeed in locating it. The search may be taken up at a more suitable time. It is quite likely that these people might have preferred to make their places of last repose more durable than their transitory dwellings and if we do not succeed in discovering the remains of pretentious buildings we must at least get some data about their mode of life and the condition of their dwellings.

The architecture of these graves is plain and simple. They consist of a small Chamber looking like a table raised above the ground. The top is invariably of monolithic slab of varying dimensions, the greatest length, width and thickness of the slab being 12 ft., 8 ft., and 3 ft., respectively. The slab is supported and held above the ground by smaller slabs (each roughly measuring 2' x 2' x 1') which generally vary in number, the maximum number being twelve and the minimum being four. It is difficult for me to say whether subsequent to the construction of the chamber, sup-

ports have been removed leaving in some cases the bare number necessary to support the top slab. The chamber has been constructed on a sheet of rock and where it was not available a slab of rock equal to the size of the interior of the chamber has been fitted in. The thickness of one bottom slab that I could examine is 1' 3".

Majority of the chambers have got a ring of stones around them which has got a diameter even of thirty-five feet in some cases. The stones of the rings have been in some cases dressed into the shape of an arc so skilfully that they form a complete circle. The area between the chamber and the ring in some cases slopes towards the ring and is paved with rubble. This was done probably for draining away rain water from the chamber.

These interesting cemeteries of the old, deserve a most sympathetic and considerate treatment. They show signs of a high civilization and culture in this part of the country which is thinly populated and extremely backward in our modern civilization. Descendants of the primitive people are still to be found in great number in these parts and are locally known as Reddis. The conservation and preservation of these cemeteries will certainly require enormous amount. The trees will have to be cut down and treated with chemicals in order to check their future growth. Cemeteries by themselves have got a most pity inspiring sight but this effect at these places is highly aggravated by the devastation caused by the natural agencies. These graves have suffered not only by atmospheric effects but also by the unchecked wild growth of the trees which have in several cases upset the slabs and exposed the interior to vandalism not only by men but even by wild animals. At a time when Government is spending enormous amounts upon the propagation of learning upon higher research, it will be worthwhile to spend a decent sum upon the preservation of these historical records of the primitive people of this land. In this connection, I may mention a few measures which require immediate attention. All the trees and rank vegetation should be eradicated and treated with chemicals to check their further growth. Suitable arrangement should be made for drainage so that rain water may not accumulate in or around the graves and destroy them. Two chowkidars to be appointed, one at each place, to see that no act of vandalism is done to these monuments. Slabs which seem to have been disturbed should be set right.

Kondapur Excavations: In the Report for 1348 F., the discovery of a Mound belonging to the Andhra period has been mentioned. During the year under report excavations of a preliminary nature have been conducted at this place. The Mound is situated at a distance of about a mile to the south of a village called Kondapur in the Kalabgur Taluqa of Sangareddy district. The best approach to the place is from mile 38 on the Hyderabad-Bidar Road from which point the Mound is 5 miles and is to be reached by a cart track which is motorable during the fair weather. The Mound rises to a height of about 25 ft. above the adjoining ground. The site has proved to be extremely fruitful, and its uppermost strata has yielded antiquities belonging to the Andhra period. The most important clue in determining the age of the site is the discovery of 1835 coins which belong to the Andhra period. Besides,

sealings which have been discovered at the place are also to be assigned to the same date on the basis of palaeography. Every effort has been made to make the excavations as systematic and scientific as possible and even the uppermost crust has been scraped with utmost caution and the locus of the finds has been noted with great care.

The structural remains that have been exposed are of religious and industrial types. Among the religious buildings mention must be made of the remains of two Chaitya Halls, two stupas and three monasteries. These have been built of large size bricks some of which measure 22 inches by 11 inches by 3 inches. In the construction of the corners of the buildings square bricks have been used which measure 15" x 15" while the circular portions of these buildings have been made of wedge-shaped bricks.

The industrial buildings consist of furnaces, floors and pavements for workmen, and of depositories for storing their valuable objects. The antiquities discovered in this area show that the people who lived here had a highly developed civilization. They seem to have specialised in ceramic industry. Specimens that have been recovered show that a very high standard had been attained in this line. These excavations have yielded specimens of pottery which are of great æsthetic and artistic value and represent several varieties. With their help, we can, to a very great extent succeed in establishing a sequence of Indian pottery. The terra-cotta figures recovered from this place show highly developed skill in modelling, a keen sense for realistic effect and lively imagination for inner expression and artistic detail. The people who practised this art were Buddhists by religion and naturally the figures mostly represent, Yakshas and Yakshinis. As we have also succeeded in discovering moulds of these figures it is evident that this industry flourished at the site. Proof has also been found of the existence of several other industries on the Mound. Among them the art of making beads and that of casting coins deserve special mention. The importance of the coins and their moulds that have been recovered at this place has been dealt with under the heading "Numismatics." Here it is sufficient to mention that several of the coins are of an unpublished variety and that the discovery of the moulds of the coins has solved several controversial points. From the nature of the finds it appears that Kondapur was a very important town during the palmy days of the Andhras. Unfortunately no definite reference to this place appears to have been preserved in ancient literature. But it is very likely that it must have been one of the 30 walled towns of the Andhras referred to by Megasthenes, a seleucid envoy at the Court of the First Maurya King, in his memoirs which has been preserved in fragments by Pliny, a Roman authority of first century A.D. As the results of these excavations have been published separately in greater detail in the papers, mentioned under caption "Publications," it will be unnecessary to dwell more upon the subject here.

In view of the important antiquities recovered from this site, the Director of Archæology has proposed to the Government that sanction may kindly be accorded

for the construction of a small Museum at Kondapur itself for housing these antiquities. It is gratifying to note that the proposal is receiving sympathetic consideration.

During the year under report the Director of Archæology has brought out the *Epigraphia Indo-Moslemica* for the year 1937-38 and was busy in compiling the 1939-40 issue of the journal.

During the year under review four new inscriptions have been discovered at Warangal. One of them is a long inscription carved on a rock near the Minakshi temple which is on a hill near the Fort. The remaining three are on the gateways which are in the heart of the Warangal Fort, one of them is in Telugu, the other is in Tamil and the third is in Marathi. Somehow they had escaped notice up to now.

The antiquities at Yelleshwaram have been noticed in the Report for 1349 F. During the year under review nearly all the inscriptions at the place have been copied and the estampages had been examined by Mr. V. Venkatarayan, M.A., Research Scholar of the Madras University. According to him the inscriptions range from 4th to 13th century A.D. and show that the place was important during the time of the Chalukyas, the Cholas and the Kakatiyas. They also consist of an interesting inscription of a Nellore King, which records that the King had come down to Yelleswaram in order to help the Kakatiya King of whom he was a feudatory. The place seems to have lost its significance by the end of the Hindu period, because nothing of any importance has been noticed at the place showing Muslim influence. However, there is a Christian tomb close to the Customs Office bearing the following inscription :—

TO THE
MEMORY OF
SURGEON
G. W. SCHENIMAN

Who died in Camp 7th August, 1846.

ÆTATE 42

An inscriptional tablet which was not in situ at Nayala Kondapalli, a village 16 miles from Khammameth due south in the Warangal district and which was exposed to vandalism has been removed to Hyderabad Museum and entered in the register at (P. 1386). In the field of Epigraphy another achievement is the acquisition of a set of four copper plates (Museum No. P. 1391) which are linked together with a ring. This record belongs to Vikramaditya, son of Pulkeshi II who flourished during the later half of the seventh century A.D. The language of the record is Sanskrit and it has been incised in proto-Canarese script.

In the domain of Muslim Epigraphy Mr. Khwaja Muhammad Ahmad has discovered twenty new inscriptions. Some of them go back to Qutb Shahi period, while the remaining are of a later date. Arrangements are being made to edit them in the *Epigraphia Indo-Moslemica*. He is also studying and compiling an article on the inscriptions from Raichur which have been exhibited in the Epigraphical Gallery of the Hyderabad Museum and is compiling an article on them for the *Epigraphia Indo-Moslemica* 1939-40. These inscriptions are of exciting interest from Historical point of view. Contrary to Firishta's statement that the Adil Shahs had assumed royal titles in 895 H., they prove that they had not assumed the titles until 941 H.

During the year under report, 4,964 coins were added to the collection of the Museum. Of these 121 are of gold, 937 of silver, 3,866 of copper and 4 of lead. NUMISMATICS. Of the gold coins 2 of Vijayanagar and 1 of Hyder Ali of Mysore have been presented by the Government Museum, Madras. The Director of the Central Museum, Nagpur has also presented 3 gold coins. Of the silver coins 325 coins received as treasure trove from the First Taluqdar, Gulbarga are of exciting interest because they belong to the punch marked variety of the ancient Indian coins.

During the year 1339 F. (1929-30 A.D.) while examining the coins in Cabinets of the Hyderabad Museum, Mr. Khwaja Muhammad Ahmad had discovered a Baihmani coin bearing the mint name Fathabad. This discovery added a new name to the list of Baihmani mints which consisted of only two names, Ahsanabad and Muhammadabad. At that time the place could not be definitely identified, because the places bearing this epithet were named so during the Mughal period. But recently he has discovered in the Burhan Ma'athir,* that during the reign of Alauddin Baihmani Daulatabad was named Fathabad. The coin has been published on pages 52 and 53 of the Report of this Department for 1339 F.

By far the most important addition to the cabinet of the Hyderabad Museum is that of 1835 coins that have been recovered through excavations at Kondapur. The latest of these belong to the second century B.C., while the other coins are of an earlier period. Among the coins one is of gold representing the Roman Pontiff, Augustus who ruled from 37 B.C. to 14 A.D., ten are of silver and represent the punch-marked variety of the indigenous coins of India. About 100 are of an alloy of copper called Potin and belong to the second century A.D., while fifty are of copper and remainder of lead; copper and lead coins belong to the Andhra Kings who ruled from the third century B.C. to the second century A.D.

There are some extremely interesting facts revealed by these excavations. They are of immense value to the students of Numismatics. In the course of excavations we were lucky enough to discover moulds of the coins of the Andhras. On the basis of these moulds alone it is not safe to presume that Kondapur was a capital, but the importance of the place as a mint town cannot be denied.

* See Burhan Ma'athir, page 17, Hyderabad Persian Manuscripts Society publication.

There is another discovery of greater interest. It is that of the moulds of the punch-marked coins. The punch-marked coins discovered at Kondapur fit into these moulds. Some authorities date back the punch-marked coins to about 1,000 B.C. or even to an earlier period. The original punch-marked coins were die-struck and not cast. But as we have discovered them with moulds here, it is to be presumed that at Kondapur moulds were made from original coins. This discovery solves another problem. No silver currency of the early Andhras has been discovered as yet. From the above facts it is obvious that the Andhras used imitations of punch-marked coins for their silver currency. A Monograph on these coins is being compiled and will be ready shortly. It is gratifying to note that in a very short time the Numismatic discoveries at Kondapur have received All-India appreciation.

MUSEUM.

The work of collecting exhibits for the Hyderabad Museum made steady progress during the year under report. The Government was pleased to acquire the collection of books and manuscripts belonging to the late Hakim Muhammad Qasim and it was decided that manuscripts which are important from artistic, historic and calligraphic points of view should go to the Museum. The palm leaf manuscripts have been allotted to the University. The books on medicine have been taken by the Unani Dawakhana, while all the remaining manuscripts and books have been given to the State Library. Besides the above-mentioned manuscripts, the Museum has also acquired fourteen more from dealers, some of which contain illustrations in Persian, Mughal and the Deccan styles of painting.

Other sections of the Museum have also been considerably enhanced. Thirteen pieces have been added to Arms and Weapons Section out of which a Katar (P. 1115) with calligraphic designs and two breast plates (P. 1411 and 1412) deserve special mention. The pieces of old China acquired during the year number thirteen, among them a Jar (P. 1428) is of special interest. The miniatures acquired are thirty-two and represent the Mughal, Rajput and Deccan Schools of Painting. Among other articles a "Kashkol" (Beggar's Bowl), in brass, is of Persian make and is of considerable interest. Besides, a set of Bidri legs of a cot shows great æsthetic sense.

The Museum fully co-operated with the Industrial Exhibition that was held in the Public Gardens, and arranged for special exhibition of the manuscript copies of the Holy Quran which have been acquired during the past years. Here it may be added that from æsthetic, historic and calligraphic points of view, the Museum has got an unrivalled collection of the copies of the Quran among the collections of Indian Museums. The special exhibition was opened by His Excellency the President and was highly appreciated by connoisseurs and also by the general public. The exhibition authorities considered the show worthy of a gold medal.

The Museum had made an important collection of the birds of the Dominions during the years 42-45 F. But for lack of space in the present building of the Museum proper arrangements for their display could not be made. As during the

recent years the Osmania University is paying greater attention to the study of zoology, the valuable collection of the State Birds has been transferred to the University on the condition that at the time of their display the courtesy of this Department will be acknowledged in suitable words.

A detailed note on the working of the Museum is included in this report as appendix F.

The Director of Archæology, in addition to the work of writing books on Ajanta and other monuments of the State, has re-edited the papers of Col. Meadows Taylor on the pre-historic monuments of the Gulbarga district. The papers have been published in the form of a book and are now available for sale. The Director of Archæology was elected President of the Archæological Section of the Indian History Congress held at Lahore. The views on the policy of the Archæological work so far carried out in India and the criticism on the Woolly Report, contained in the Presidential Address were very much appreciated by scholars and Archæologists. The address has been published in the proceedings of the Indian History Congress, Fourth Session, Lahore, 1940. He was also invited to deliver an address on "The Wall-paintings of Ajanta" at the Annual Meeting of the Bihar and Orissa Research Society which was presided by His Excellency the Governor. The address has been published in the Journal of the Society. The Director also edited the *Epigraphia Indo-Moslemica* for 1937-38, which contains an article by the Director on some new inscriptions of Bidar and another article by Mr. K. M. Ahmad on some unpublished inscriptions of Golconda. This number of the Journal was issued during the year under report. The Director also edited the Proceedings of the Hyderabad Archæological and Historical Society for the year 1940. Subsequently he was invited to deliver an inaugural address, on the occasion of the Death Anniversary of Sir Rama Krishna Bhandarkar, at the Bhandarkar Oriental Research Institute, Poona on the Excavations, at Kondapur. The address has been published in the Annals of the Institute, Vol. XXII. Mr. Khwaja Muhammad Ahmad, has also compiled the report for 1349 F., and has read a paper on the Kondapur excavations at a special meeting of the Hyderabad Archæological and Historical Society and subsequently in the Vol. II No. 1 of the Journal. During the year under Report Vol. II of the corpus of the Telugu inscriptions has also been brought out.

During the year under report 66 volumes have been acquired for the library of this section. Of these 15 volumes have been received in exchange. A complete list of these volumes with their titles and authors' names is given in this Report as appendix J.

During the year under report 276 negatives have been prepared. The titles and scales of the photographs are given in appendix D.

The total expenditure on the conservation of monuments amounted to Rs. 4,272-13-0 (B.G. Rs. 3,660-8-0) during the year.

PUBLICATIONS.
LIBRARY.
PHOTOGRAPHY.
EXPENDITURE ON
CONSERVA-
TION.

EXPENDITURE ON
EXCAVATION
AND EXPLORA-
TION.

The total expenditure on excavation and exploration amounted to Rs. 10,835-13-8 (B.G. Rs. 9,287-14-0) during the year under report.

EXPENDITURE ON
THE MAINTEN-
ANCE OF THE
DEPARTMENT.

A sum of Rs. 63,948-0-6 (B.G. Rs. 54,812-9-7) has been spent during the year on the maintenance of this section. The detail of this expenditure is given in appendix C.

TOUR PRO-
GRAMME FOR
1351 F.

The Director in addition to his tours to Gulbarga and Ajanta in connection with the compilation of volumes on the monuments of these places will also tour in the Raichur, Gulbarga, Aurangabad, Bidar, Nalgonda, Atraf-i-Balda and such other districts of the Dominions, where excavations or conservation work of an important nature is in progress and requires his personal inspection.

The Assistant Director and the Curator, Hyderabad Museum, will tour in the Aurangabad, Warangal, Bidar, Nalgonda, Raichur, and other districts according to the requirements of the Department.

Hyderabad-Deccan.

KHWAJA MUHAMMAD AHMAD,
DIRECTOR OF ARCHÆOLOGY
Excavation & Exploration Branch.

APPENDICES

APPENDIX A.

Duty of the Director for the year 1350 Fash

Month	Date	Place
1350 F. (1940-41 A.C.)		
Adhar (October)	1st to 12th Adhar	Duty at headquarters
Do	13th Adhar	Tour to Bidar
Adhar to Bahman (October to December)	14th Adhar to 5th Bahman (6th October to 22nd December)	Duty at headquarters
Bahman (December)	6th to 20th Bahman (23rd to 31st December)	Tour to Aurangabad and Lahore
Bahman to Fardad (December to February)	21st Bahman to 20th Fardad (22nd December to 21st February)	Duty at headquarters
Fardad (February)	21st to 24th Fardad (22nd to 25th February)	Tour to Gogri
Fardad	25th to 30th Fardad (26th February to 3rd March)	Duty at headquarters
Fardad to Urdibehar (March)	31st Fardad to 15th Urdibehar (4th to 9th March)	Tour to Patna
Khurdad (April)	2nd Khurdad .. (6th April)	.. Tour to Kondapur
Khurdad (April)	3rd to 11th Khurdad .. (7th to 15th April)	.. Duty at headquarters
Khurdad (April)	12th to 15th Khurdad .. (16th to 19th April)	.. Tour to Aurangabad
Khurdad (April to May)	16th to 31st Khurdad .. (20th April to 5th May)	.. Duty at headquarters.
Thir	1st Thir .. (6th May)	.. Tour to Kondapur
Thir (May)	2nd Thir to 18th Thir .. (7th to 23rd May)	.. Duty at headquarters
Thir (May)	19th to 20th Thir .. (24th to 25th May)	.. Tour to Kondapur
Thir to Amardad (May to June)	21st Thir to 2nd Amardad .. (26th May to 7th June)	.. Duty at headquarters
Amardad (June)	3rd Amardad .. (8th June)	.. Tour to Bidar

APPENDIX A.—contd.

Diary of the Director for the year 1350 Fasli.

Month	Date	Place
<i>Amardad</i> (June)	4th to 7th <i>Amardad</i> .. (9th to 12th June)	.. Duty at headquarters
<i>Amardad</i> (June)	8th to 12th <i>Amardad</i> (13th to 17th June)	.. Tour to Aurangabad
<i>Amardad</i> (June)	18th to 24th <i>Amardad</i> (18th to 29th June)	Duty at headquarters
<i>Amardad</i> (June)	25th <i>Amardad</i> .. (30th June)	.. Tour to Bidar
<i>Amardad to Mehr</i> (July to August)	26th <i>Amardad</i> to 19th <i>Mehr</i> (1st July to 25th August)	.. Duty at headquarters
<i>Mehr</i> (August)	20th to 22nd <i>Mehr</i> .. (26th to 28th August)	.. Tour to POONA
<i>Mehr to Aban</i> (August to September)	23rd <i>Mehr</i> to 3rd <i>Aban</i> (29th August to 8th Sept.)	.. Duty at headquarters
<i>Aban</i> (September)	4th to 6th <i>Aban</i> .. (9th to 11th September)	.. Tour to Gogi
<i>Aban</i> (September to October)	7th to 30th <i>Aban</i> .. (12th Sept. to 5th Oct.)	.. Duty at headquarters

Duty at headquarters .. 309 days

Tour 56 days

Total .. 365 days

APPENDIX B.

Diary of the Director of Archaeology and Curator, Hyderabad Museum, for the year 1350 Fasli (1940-41 A.C.).

Month	Date	Place
1350 F. (1940-41 A.C.)	.	
Adhur (October)	1st to 17th (6th to 22nd)	Duty at headquarters
"	18th to 19th (23rd to 24th)	Tour to Gullbarga
Adhur (October to November)	20th to 30th (25th Oct. to 4th Nov.)	Duty at headquarters
Dai (November)	1st to 9th (5th to 14th)	Tour to Warangal
"	10th to 25th (15th to 29th)	Duty at headquarters
Dai (November to December)	26th to 27th (30th November to 1st December)	Tour in Pakhal District
Dai (December)	28th (2nd)	Tour to Warangal
Dai to Baihman	29th Dai to 3rd Baihman (3rd to 6th)	Tour in Warangal District
Baihman (December)	4th to 7th (7th to 10th)	Tour to Warangal
"	8th to 20th (11th to 23rd)	Tour to Warangal
Baihman to Isfandar December to January	21st Baihman to 21st Isfandar (24th December to 1st January)	Tour to Warangal
Isfandar (January)	22nd to 23rd (2nd to 3rd)	Tour to Warangal
"	24th to 25th (3rd to 4th)	Tour to Warangal
Isfandar to Farash (January to February)	26th Isfandar to 26th Farash (4th January to 4th February)	Tour to Warangal
Farash (February)	27th to 28th (5th to 6th)	Tour to Warangal
"	29th to 30th (6th to 7th)	Tour to Warangal

APPENDIX B.—contd.

Diary of the Director of Archæology and Curator, Hyderabad Museum for the year 1350
Fasli (1940-41 A.C.).

Month	Date	Place
Mehr (August)	5th to 6th (11th to 12th)	Duty at headquarters
"	7th (13th)	Visit to Kondapur, Medak District
Mehr to Aban (August to September)	8th Mehr to 10th Aban (14th August to 13th September)	Duty at headquarters
Aban (September)	11th (16th)	Tour to Kondapur, Medak District
Aban (September to October)	12th to 27th (17th September to 2nd October)	Duty at headquarters
Aban (October)	28th to 30th (3rd to 5th)	Tour in Gulbarga District
Duty at headquarters	.. ..	.. .. 241 days
Tour	.. ..	.. .. 124 "
		Total .. 365 days

APPENDIX D.

List of Photographic Negatives prepared by the Office of the Director of Archæology (Excavation and Exploration Branch), during the year 1350 Fasli (1940-41 A.C.).

Serial No.	Locality	Description	Size
1	Devarkonda, Nalgonda District	.. Cobbler's tomb	8½ × 6½
2 ,, eastern view	6½ × 4½
3 Fort Wall	8½ × 6½
4 ,, another view .. .. .	..
5 ,, another view .. .. .	..
6 Gateway of the Fort .. .. .	..
7 ,, another view .. .. .	..
8 Second gateway of the Fort .. .. .	..
9 ,, View from inside .. .. .	..
10 View of Devarkonda town from the top of the Fort	6½ × 4½
11	Yelleshvaram, Nalgonda District.	.. Temple near Customs Office view from the east	8½ × 6½
12 Temple near the Customs Office view from the west	6½ × 4½
13 Temple near the Customs Office view from the north	8½ × 6½
14 Temple before clearing .. .. .	..
15 After clearing .. .. .	..
16 White soft stone pillars with inscription .. .. .	..
17 ,, another view .. .. .	..
18 General view of a group of temples .. .. .	..
19 ,, another view .. .. .	..
20 Fortifications	8½ × 6½
21 Two inscriptional tablets .. .. .	..
22 Rama's image near the Krishna Fort .. .. .	..
23 Inscriptional tablet near a temple	6½ × 4½
24	Yelleshvaram, Nalgonda Dist.	.. Inscriptional tablet near a temple (another view)	6½ × 4½

APPENDIX D.—contd.

List of Photographic Negatives prepared by the Office of the Director of Archæology (Excavation and Exploration Branch) during the year 1350 Fasli (1940-41 A.C.)

Serial No.	Locality	Description	Size
25 to 33	Yelleshvaram, Nalgonda Dist.	Octagonal inscriptional pillar ..	6½ × 4½
34	"	Underground passage behind a temple ..	"
35	"	Garuda Stambhas	"
36	Hyderabad	Lead coins of Hyderabad ..	8½ × 6½
37	"	Virgal No. 8863	"
38	"	Old covers of a book with florid designs ..	6½ × 4½
39	"	" Reverse	"
40	"	A pillar from a temple of Dichpalli. ..	"
41	"	A damaged piece of carpet from Bibi ka Makh- bara	8½ × 6½
42	"	Iron arms from the graves at Paloncha now in the Hyderabad Museum ..	"
43	"	Cromlechs	"
44	"	" (northern view)	"
45	"	" (southern view)	"
46	"	" (north-east view)	"
47	"	" (western view)	"
48	Hanam Sagar	The Avenues	"
49	Gogi	Kali Masjid (eastern view)	"
50	"	" (N. E. view)	"
51	"	" Lattice work	"
52	"	Tomb of Adil Shah	"
53	Shaakapur	The Avenues	"
54	"	Twenty-five feet long menhir lying in the fields of the Avenues	"
55	"	" (another view)	"
56	Ivaithalli	The Avenues	"
57	"	" (another view)	"
58	Hyderabad	Treasure Trove punch-marked coins in the Mu- seum received from Gulbarga ..	6½ × 4½

List of Photographic negatives prepared by the Office of the Director of Archæology (Excavation and Exploration Branch) during the year 1350 Fasli (1940-41 A.C.)

Serial No.	Locality	Description	Size
59	Kondapur	General view (Section A) before excavation	8½ × 6½
60	"	" (south-east)	"
61	"	" (south-west)	"
62	"	" (north)	"
63	"	" (south)	"
64	"	" (another view)	"
65	"	" (side view)	"
66	"	" (Section A) northern view	"
67	"	" (western view)	"
68	"	" (another view)	"
69	"	Title roof (Section A)	"
70	"	Stone floor	"
71	"	" (another view)	"
72	"	Stone and tile floor	"
73	"	" (Section A) after excavation	"
74	"	Stone basement (Trench No. A)	"
75	"	" (another view)	"
76	"	" (another view)	"
77	"	Section A (western view) during excavation	"
78	"	View of depository (Section A)	"
79	"	" (southern view)	"
80	"	Another depository	6½ × 4½
81	"	" depository (Section A, square)	"
82	"	" another round	"
83	"	Chaitya (Section A)	"
84	"	" (another view)	"
85	"	" (another view)	"
86	"	" (another view)	"

List of Photographic negatives prepared by the Office of the Director of Archæology (Excavation and Exploration Branch) during the year 1350 Fasli (1940-41 A.C.)

Serial No.	Locality	Description	Size
87	Kondapur	.. Chaitya (Section) (another view) ..	$6\frac{1}{2} \times 4\frac{1}{2}$
88 A stupa (northern view) ..	..
89 ,, (north-east view) ..	..
90 ,, (another) ..	..
91 Shifting the earth near Chaitya hall ..	$8\frac{1}{2} \times 6\frac{1}{2}$
92 ,, (another) ..	$6\frac{1}{2} \times 4\frac{1}{2}$
93 Map of the Section A ..	$8\frac{1}{2} \times 6\frac{1}{2}$
94 Map of the eastern depository ..	$6\frac{1}{2} \times 4\frac{1}{2}$
95 Map of the Chaitya hall ..	$4\frac{1}{2} \times 3\frac{1}{2}$
96 Clay plates ..	$8\frac{1}{2} \times 6\frac{1}{2}$
97 Clay goblet ..	..
98 ,, (broken) ..	..
99 A pot with trident marks ..	..
100 ,, (plain) ..	..
101 A pot with trident marks ..	..
102 A big pot with designs ..	..
103 ,, (another view) ..	..
104 Spouts of broken pots ..	..
105 Drum-shaped pot ..	$6\frac{1}{2} \times 4\frac{1}{2}$
106 A pot with trident marks ..	$6\frac{1}{2} \times 4\frac{1}{2}$
107 A pot with trident marks ..	..
108 A big pot with designs ..	..
109 A pot ..	..
110 Pieces of painted pottery ..	$8\frac{1}{2} \times 6\frac{1}{2}$
111 Pieces of pottery with trident marks ..	..
112 Pieces of pottery with designs ..	$6\frac{1}{2} \times 4\frac{1}{2}$
113 ,, (another set) ..	..
114 ,, (another set) ..	..

APPENDIX D.—contd.

List of Photographic Negatives prepared by the Office of the Director of Archaeology (Excavation and Exploration Branch) during the year 1350 Fasli (1940-41 A.C.).

Serial No.	Locality	Description	Size
115	Kondapur	Pieces of pottery with trident marks ..	4½ × 6½
116	"	Potsherd with peacock incised upon it ..	4½ × 3½
117	"	Terra-cotta figurine	8½ × 6½
118	"	"	"
119	"	"	"
120	"	"	"
121	"	"	"
122	"	" (European style)	"
123	"	" (Rama's heads)	"
124	"	"	"
125	"	" (Buddha) Obverse	6½ × 4½
126	"	" .. (Reverse)	"
127	"	" .. (Obverse)	"
128	"	" .. (Reverse)	"
129	"	" .. (Obverse)	"
130	"	" .. (Reverse)	"
131	"	" .. (Obverse)	"
132	"	" .. (Reverse)	"
133	"	" .. (Obverse)	"
134	"	" .. (Reverse)	"
135	"	"	"
136	"	"	"
137	"	"	"
138	"	"	"
139	"	"	"
140	"	"	"
141	"	"	"
142	"	"	"

APPENDIX D.- contd.

List of Photographic Negatives prepared by the Office of the Director of Archaeology (Excavation and Exploration Branch) during the year 1350 B.S. (1940-41 A.C.).

Serial No.	Locality	Description	Size
143	Kondapur	.. Terra-cotta figurines	6½ × 4½
144	"	"	4½ × 3½
145	"	"	"
to	"	"	"
149	"	"	"
150	"	" .. Obverse	"
151	"	" .. Reverse	"
152	"	"	4½ × 3½
153	"	"	"
to	"	"	"
155	"	"	"
156	"	" .. (heads)	"
157	"	"	"
to	"	"	"
159	"	" .. (Ram head)	"
160	"	"	"
161	"	"	"
to	"	"	"
168	"	"	"
169	"	" .. (Legs)	"
170	"	" .. (Mother and Child)	"
171	"	" .. Reverse	"
172	"	" .. (Fish pair)	"
173	"	" .. A seal	6½ × 4½
174	"	" .. (three pieces)	"
175	"	" .. (two pieces)	"
176	"	" .. (Swastika mark).. .. .	4½ × 3½
177	"	" .. (two pieces)	"
178	"	" .. (Obverse)	"
179	"	" .. (Reverse)	"
180	"	" .. (Obverse)	"
181	"	" .. Moulds	6½ × 4½

APPENDIX D.—contd.

List of Photographic Negatives prepared by the Office of the Director of Archaeology (Excavation and Exploration Branch) during the year 1350 Fasli (1940-41 A.C.)

Serial No.	Locality	Description	Size
182	Kondapur	Moulds (Obverse)	6½ × 4½
183	"	" (Reverse)	"
184	"	" (Obverse)	"
185	"	" of beads	"
186	"	" of coins	"
187	"	" of punch-marked coins	"
188	"	" " (Reverse)	"
189	"	" with chaitya	"
190	"	" of coins (Obverse)	"
191	"	Moulds of coins (Reverse)	"
192	"	" " (Obverse)	"
193	"	" " (Reverse)	"
194	"	" " (Obverse)	"
195	"	" " (Reverse)	"
196	"	" " (Reverse)	"
197	"	" " Punch-marked Andhra & Kahkshatrapas	8½ × 6½
198	"	Lead coins (Obverse)	"
199	"	" (Reverse)	"
200	"	" (Obverse)	"
201	"	" (Reverse)	"
202	"	" (Obverse)	"
203	"	" (Reverse)	"
204	"	" (Obverse)	"
205	"	" (Reverse)	"
206	"	" (Obverse)	"
207	"	" (Reverse)	"
208	"	" (Obverse)	"
209	"	" (Reverse)	"

APPENDIX D -- contd.

List of Photographic Negatives prepared by the Office of the Director of Archaeology (Excavation and Exploration Branch), during the year 1350 Faslī (1940-41 A.C.).

Serial No.	Locality	Description	Size
210	Kondipur	Lead coins (Obverse)	8½ × 6½
211	"	" (Reverse)	"
212	"	" (Obverse)	"
213	"	" (Reverse)	"
214	"	" (Obverse)	"
215	"	" (Reverse)	"
216	"	" (Obverse)	"
217	"	" (Reverse)	"
218	"	Lead coins of Gautamputra (Obverse)	6½ × 4½
219	"	" .. (Reverse)	"
220	सिद्धा पुर	Punch-marked (Obverse)	6½ × 4½
221	"	" (Reverse)	"
222	"	Lead coins (Obverse)	"
223	"	" (Reverse)	"
224	"	Potin coins (Obverse)	8½ × 6½
225	"	" (Reverse)	"
226	"	" (Obverse)	"
227	"	" (Reverse)	"
228	"	Crystal beads	6½ × 4½
229	"	" (another set)	"
230	"	" (another set)	"
231	"	" (another set)	"
232	"	Cornelian beads	8½ × 6½
233	"	" (another set)	"
234	"	" (another set)	"
235	"	" (another set)	6½ × 4½
236	"	" (another set)	"
237	"	Lapis-lazuli beads	8½ × 6½

APPENDIX D.—contd.

List of Photographic Negatives prepared by the Office of the Director of Archæology (Excavation and Exploration Branch) during the year 1350 Fasli (1940-41 A.C.)

Serial No.	Locality	Description	Size
238	Kondapur	Lapis-lazuli beads	8½ × 6½
239	"	"	"
240	"	Chank beads	"
241	"	Clay beads	"
242	"	" (another set)	"
243	"	" (another set)	"
244	"	" (another set)	"
245	"	" (another set)	6½ × 4½
246	"	" (another set)	"
247	"	" (another set)	"
248	"	Clay bangles	8½ × 6½
249	"	" (another set)	"
250	"	" (another set)	6½ × 4½
251	"	" (another set)	"
252	"	Crescent shaped amulets (Obverse)	6½ × 4½
253	"	" (Reverse)	"
254	"	" (another set)	4½ × 3½
255	"	Clay disc (plain)	8½ × 6½
256	"	" (another set)	6½ × 4½
257	"	Terra-cotta imitation of Roman coins (Obverse)	4½ × 3½
258	"	" (Reverse)	"
259	"	" (Obverse)	"
260	"	" (Reverse)	"
261	"	Iron objects	8½ × 6½
262	"	" (another set)	"
263	"	" (another set)	"
264	"	" (another set)	"
265	"	" (another set)	"

APPENDIX D.—*concl.*

List of Photographic Negatives prepared by the Office of the Director of Archaeology (Excavation and Exploration Branch) during the year 1350 Fakh, (1940-41 A.C.)

Serial No.	Locality	Description	Size
266	Kondapur	Iron objects (another set) ..	8½ × 6½
267 (another set) ..	..
268 (another set) ..	4½ × 3½
269 (another set) ..	..
270	..	White stone Dharm Chakra ..	8½ × 6½
271 (square) ..	..
272 (designed) ..	4½ × 3½
273	Hyderabad	An illustrated page from <i>Khama-i-Nizami</i> ..	8½ × 6½
274
275
276
277
278
279	..	Hindu coins (Obverse) ..	6½ × 4½
280 (Reverse) ..	..
281	..	Muslim coins (Obverse) ..	..
282 (Reverse) ..	..

APPENDIX E.

*List of Painting prepared by the Office of the Curator, Ajanta Caves, during the year 1350 Fasli,
(1940-41 A.C.)*

Serial No.	Subject	Locality	Size	Remarks
1	Court Scene : Simhala Jataka ..	Cave XVII	9'6" × 5'	Paintings : prepared for the Department. do
2	Black Princess ..	Cave I	6' × 2'6"	
3	Raja with attendants under the Bodhi tree ..	Cave X	13' × 3'	do
4	Dying Princess ..	Cave XVI	4' × 3'6"	do

APPENDIX F.

Note on the Working of the Hyderabad Museum for the year 1350 Fasli (1940-41 A.C.).

By K.M. AMIR, M.A., LL.B.

During the year under report Mr. Khwaja Muhammad Ahmed worked as Director of Archaeology, Excavation Branch and Curator, Hyderabad Museum. He also conducted the excavations at the most promising and interesting Andhra mound at Kondapur. A reference to these excavations has been made elsewhere in this report. The Curator was also deputed to attend the Annual Meeting of the Numismatic Society of India held at Lahore and was also elected as the Honorary Secretary of the Society.

Mr. Idrisulla Khan, B.A., the Gallery Assistant, was deputed to study the frescoes at Ajanta. The study of other important monuments of the Dominions will be taken up by him in due course.

Exhibition and Visits.—The Museum as usual fully co-operated with the Industrial Exhibition that was held in the Public Gardens and arranged for special exhibition of the manuscript copies of the Holy Quran which have been acquired during the past years. Here it may be added that from æsthetic, historic and calligraphic points of view the Museum has got an unrivalled collection of the copies of the Quran among the collections of the Indian Museums. The special exhibition was opened by His Excellency the President and was highly appreciated by connoisseurs and also by the general public. The exhibition authorities considered the show worthy of a gold medal.

The following are the distinguished visitors to the Museum during this year :—

1. Sir and Lady Maurice Gwyer.
2. Sir Sikandar Hayat Khan, the Premier of the Punjab.
3. Justice Mr. Edgley of Calcutta.
4. Members of the Scientific Terms Committee.
5. Begum Sahiba of Zanjira.

Numismatics.—During the year under report 4964 coins were added to the collection of the Museum. Of these 121 are of gold, 973 of silver, 3966 of copper and 4 of lead. A detailed note on the coins appears in this report as appendix H.

Presentations.—A valuable painting of early Mughal School has been presented to the Museum during the year under report by Donna Eleanor Musturzi. It represents a scene from the Hamza Nama. As usual the Hon'ble Sir Theodore Tasker has presented to the Museum a number of artifacts which have been collected by him at different sites. Details of the sites and finds appear elsewhere in this report. Mr. Kalimullah Qadri, the Second Taluqdar, has also discovered some new prehistoric sites and presented a number of artifacts and fossils from these sites. In and around Bidar a number of flakes, and cores have been picked up by Mr. R. M. Joshi, the Superintendent, Bidar. These finds may link Bidar's historical prominence with prehistoric importance of the site. Further explorations may yield more fruitful results.

Ornithology.—The Museum had made an important collection of the birds of the Dominions during the year 1342 and 1343 Fasli. But for lack of space in the present building of the Museum proper arrangements for their display could not be made. As during the recent years the Osmania University is paying greater attention to the study of Zoology, the valuable collection of the State birds has been transferred to the University on the condition that at the time of display the courtesy of this Department will be acknowledged in suitable words.

The work of collecting exhibits for the Hyderabad Museum made steady progress during the year under report. The Government were pleased to acquire the collection of books and manuscripts belonging to the late Hakim Muhammad Qasim of Hyderabad and it was decided that manuscripts which were important from artistic, historic and calligraphic points of view should go to the Museum. The palm leaf manuscripts have been allotted to the University. The books on medicine have been taken by the Unani Dawakhana while all the remaining manuscripts and books have been given to the State Library.

In this collection there are about a dozen manuscript copies of the Holy Quran scribed in different styles and most of them have some pages illuminated in gold and pages of four copies are gold sprinkled.

APPENDIX G.

List of Exhibits acquired for the Hyderabad Museum, during the year 1350 Fasli, (1940-41 A.C).

Serial No.	Description	How acquired
1	Katar	Purchased
2	Marble Lota	Do
3	Khanjar	Do
4	'Soldier mounting a horse' (wooden)	Do
5	Cover of a manuscript	Do
6	Jade handle	Do
7	Mushqab (broken)	Do
8	Quran Sharif (manuscript)	Do
9	Glass Linga (red and whit)	Do
10	Jade angusthan	Do
11	Brass mudras	Do
12	Quran Sharif (manuscript)	Do
13	Dah pind (Illustrated manuscript)	Do
14	Indian painting	Do
15	Diwan-i-Faizi (manuscript)	Do
16	Ya-in Sharif (manuscript)	Do
17	Yusuf Sharif (manuscript)	Do
18	Kashkol inscribed	Do
19	Katora inscribed	Do
20	Painting ' A lady worshipping a Linga '	Do
21	Painting ' A lady on a swing '	Do
22 & 23	Brass lotas	Do
24	Copper lota	Do
25	Copper badia inscribed	Do
26	Karima (manuscript)	Do
27	Muraqqa Agha Mirza (manuscript)	Do
28	Mushqab broken but joined	Do

APPENDIX G.—contd.

List of Exhibits acquired for the Hyderabad Museum, during the year 1350 Fasli (1940-41 A.C.)

Serial No.	Description	How acquired
29	Copper badia	Purchased
30	Indian miniature ' Mother & Child '	Do
31	Do do ' Three Goddesses '	Do
32	" " ' King on Horse '	Do
33	Dalail-ul-Khairat (Manuscript)	Do
34-44	Indian miniatures	Do
45	Wooden tray fixed with brass images	Do
46-47	Indian miniatures	Do
48	Brass gun with inscription in Telugu	Do
49	Five-faced copper image	Do
50	Iron copper plate	Do
51	Copper aftaba	Do
52	Copper badia	Do
53	Mathnavi Mir Hasan (Illustrated manuscript)	Do
54	Copper thali	Do
55	Wooden image	Do
56	Jade handle of a khanjar	Do
57	Khanjar with jade handle	Do
58	Chhuri with jade handle	Do
59	Indian painting of Kangra School	Do
60	Indian painting of Kangra School	Do
61	" A Scene from the Hamza Nama "	Presented by Madam Eleanor Musturzi Ralph. Excavated from the principal Cave, Mominabad
62	A piece of clay bearing impressions of Baihmani coins	Do
63	Inscriptional tablet from Nyalakondapalli, Khammam Taluqa	Removed to the Museum
64-65	Porcelain gulabpash	Purchased
66-67	Indian paintings	Do
68	A set of four copper plates in a ring belonging to 'Vilkramaditya son of Pulkesi II scribed in Sanskrit	Do

APPENDIX G.- contd.

List of Exhibits acquired for the Hyderabad Museum, during the year 1350 Farli (1940-41 A.C.)

Serial No.	Description	How acquired
69	China plate	Purchased
70	Bidri katora with tray	Do
71	Brass seal	Do
72	Brass tray on which figures are embossed	Do
73	Yusuf and Zulekha (Illustrated manuscript incomplete)	Do
74	Indian painting : Ganesh	Do
75	Indian miniature	Do
76	Bidri box	Do
77	'Landscape' in oil painting by the late Maharaja Sir Kishen Pershad Bahadur	Presented by Mr. Azhar Hasan
78	Indian painting " Krishna milking a cow "	Purchased
79	Incense burner	Do
80	China cup	Do
81	Brass katora engraved	Do
82	China pot	Do
83-84	Broken blue china plates	Do
85-86	A pair of dastana of a zira baktar with gold inlaid work	Do
87-88	A pair of breastplates with gold inlaid work	Do
89-90	A pair of side plates with gold inlaid work	Do
91	Painting of Sultan Abdulla and Aurangzeb on canvas	Do
92	Copper badia	Do
93	Quran Sharif (manuscript)	Do
94	" " (Illustrated manuscript)	Do
95	China jar (broken)	Do
96	China cup (Wala Jahi)	Do
97	Indian miniature	Do
98-101	Bidri legs of a cot	Do
102-103	Small guns.. .. .	Do
104	Porcelain martaban	Do

APPENDIX G. — *concl.*

List of Exhibits acquired for the Hyderabad Museum, during the year 1350 Fasli, (1940-41 A.C.)

Serial No.	Description	How acquired
105	Lithic Nandi	Removed from Tripol, Medak District.
106	A big gun	Removed from Gurmatkal, Gulbarga District.
107	Indian miniature	Purchased
108	Khamsa-i-Nizami (Illustrated manuscript)	Purchased
109	Ghori	Exchanged for two small Ghoris Nos. P. 831 and P. 862.
110	Copy from Ajanta Caves No. X, 'Raja going to the Bodhi tree for fulfilment of some vow'	Prepared for the Museum

APPENDIX II.

Note on the Coins in the Cabinet of the Hyderabad Museum, by Khwaja Muhammad Ahmad, M.A., LL.B.

During the year under report, 4,964 coins were added to the collection of the Museum. Of these 121 are of gold, 973 of silver, 3,866 of copper and 4 of lead. Of the gold coins, 2 coins of Vijayanagar and one of Hyder Ali of Mysore have been presented by the Government Museum, Madras. The Director of Central Provinces, Nagpur, has also presented 3 gold coins.

The source and metal of the coins are shown in the following table :—

How acquired	METAL				Total
	Gold	Silver	Copper	Lead	
As Treasure Trove	107	910	3,411	..	4,428
Presented	6	..	..	..	6
Purchased	8	63	455	4	530
Total	121	973	3,866	4	4,964

The districts in the Dominions which have contributed coins under Treasure Trove with the number and metal of coins are shown below :—

District	METAL			Total
	Gold	Silver	Copper	
Bir	..	41	795	836
Gulbarga	..	234	1	235
Karimnagar	..	127	389	516
Mahbubnagar	..	..	122	122
Medak	..	1	..	1
Nalgonda	..	16	..	16
Nanded	4	..	..	4
Osmanabad	..	8	..	8
Parbhani	..	192	480	672
Warangal	103	291	1,624	1,189
Total	107	910	3,411	4,428

APPENDIX I.

List of Coins acquired for the Cabinet of the Hyderabad Museum, during the year 1350 Fashl,
(1940-41 A.C.)

Serial No.	Metal	Number of coins	Description	How acquired	Remarks
1	AV	2	Vijayanagar, Mysore, Hyder Ali	Government Museum, Madras. Presented.	Letter No. <u>1393-29</u> dated 13th 40
		1			
2	AE	10	Qutb Shahi	First Taluqdar, Karimnagar. T.T.	Letter No. 85, 11th Adhur, 1350 F.
3	AE AR	795 37	Qutb Shahi British.	First Taluqdar, Bir T.	Letter No. 139, dated 12th Adhur, 1350 F.
4	AV	53	..	First Taluqdar, Warangal. T.T.	Letter No. 697, dated 23rd Dai, 1350 F.
5	AV	34	..	First Taluqdar, Warangal. T.T.	Letter No. 698, dated 23rd Dai, 1350 F.
6	AE	1031	Qutb Shahi	First Taluqdar, Warangal, T.T.	Letter No. 699, dated 23rd Dai, 1350 F.
7	AV AR AE AL	.5 63 449 4	..	Purchased	13th Isfandar, 1350 F.
8	AR	23				Mughal	First Taluqdar, Karimnagar, T.T.	Letter No. 942, dated 20th Isfandar, 1350 F.
9	AV	16	..	First Taluqdar, Warangal, T.T.	Letter No. 2123, dated 16th Farwardin, 1350 F.
10	AR	5	Punch marked	First Taluqdar, Gulbarga, T.T.	Letter No. 360, dated 22nd Farwardin, 1350 F.
11	AV	3	..	Director of Industries, Central Provinces, Nagpur. Presented.	Letter No. 109, dated 19th Urdi. 1350 F.
12	AR	220	Punch marked	First Taluqdar, Gulbarga, T.T.	Letter No. 428, dated 19th Urdi. 1350 F.
13	AE	279	..	First Taluqdar, Karimnagar, T.T.	Letter No. 1670, dated 27th Urdi. 1350 F.
14	AR	198	Mughal	First Taluqdar, Parbhani, T.T.	Letter No. 1975, dated 28th Urdi. 1350 F.
15	AR	16	Mughal	Tahsildar, Miryalguda, Nalgonda District, T.T.	Letter No. 810/811, dated 15th Khurdad, 1350 F.
16	AR	56	Mughal	First Taluqdar, Karimnagar, T.T.	Letter No. 1843, dated 26th Khurdad, 1350 F.
17	AE	480	..	First Taluqdar, Parbhani, T.T.	Letter No. 2279, dated 27th Khurdad, 1350 F.

APPENDIX I.—contd.

List of Coins acquired for the Cabinet of the Hyderabad Museum during the year 1350 Fasli
(1940-41 A.C.)

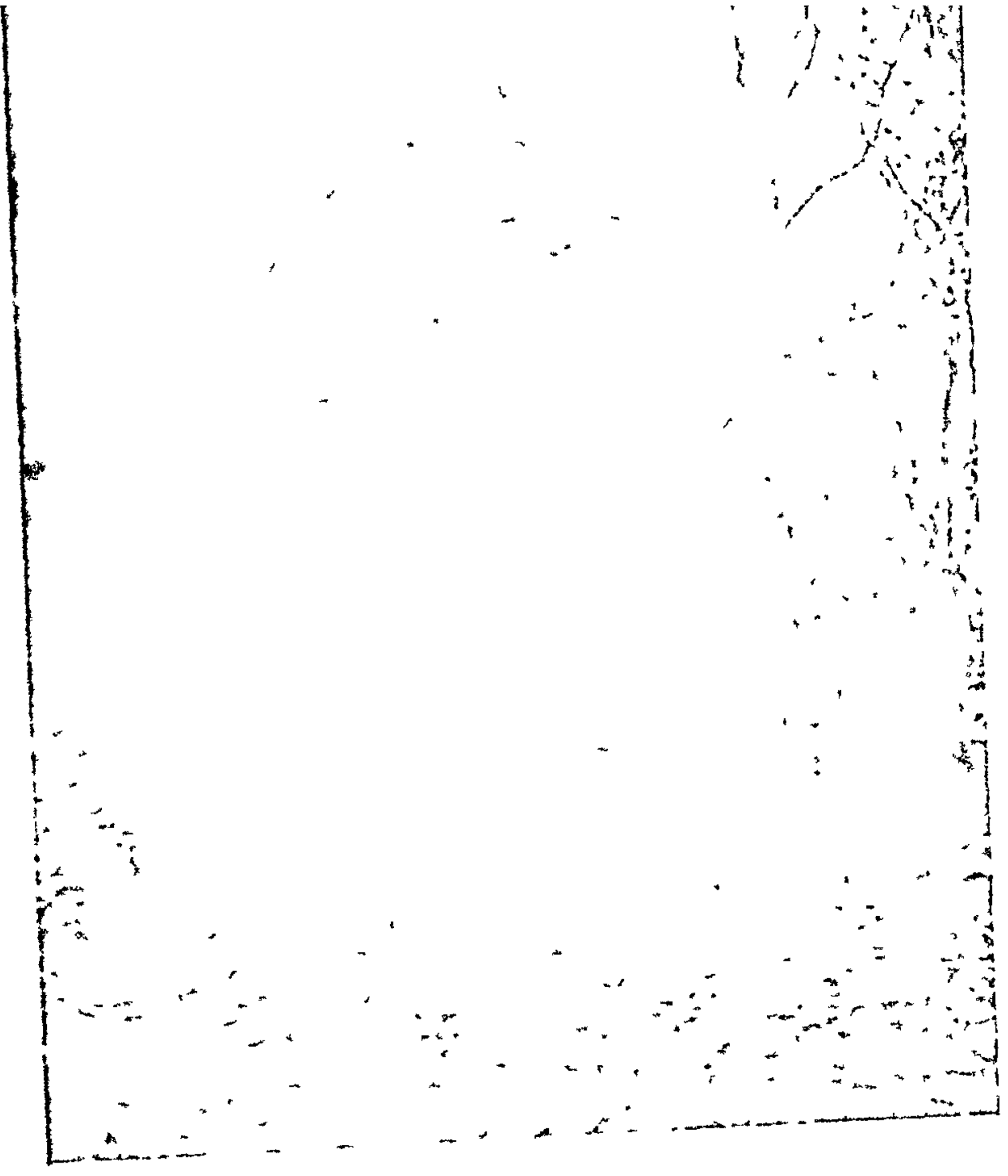
Serial No.	Metal	Number of coins	Description	How acquired	Remarks
18	AR	21	Asaf Jahi	First Taluqdar, Karimnagar, T.T.	Letter No. 1882, dated 29th Khurdad, 1350 F.
19	AE	1	British Indian	District Judge, Gulbarga District, T.T.	Letter No. 2741, dated 7th Thir, 1350 F.
20	AE	7	Ramtanki	Tahsildar, Khammam Warangal, Dist. T.T.	Letter No. 2262, dated 8th Thir, 1350 F.
21	AE	4	Baihmani	Conservator, Archaeological Monuments, Mominabad. T.T.	Letter No. 266, dated the 23rd Thir, 1350 F.
22	AR	1	Asaf Jahi	First Taluqdar, Warangal, T.T.	Letter No. 807/122, dated 23rd Thir, 1350 F.
23	AR	122	..	First Taluqdar, Mahbubnagar, T.T.	Letter No. 2204, dated the 27th Thir, 1350 F.
24	AV	2	Three Swami Pagodas.	Purchased	30th Thir, 1350 F.
25	AR	28	Baihmani	First Taluqdar, Warangal, T.T.	Letter No. 4134, dated 18th Amardad, 1350 F.
26	AR	12	Mughal	First Taluqdar, Warangal, T.T.	Letter No. 4135, dated 18th Amardad, 1350 F.
27	AR	1	Mughal	First Taluqdar, Medak, T.T.	Letter No. 4637, dated 18th Amardad, 1350 F.
28	AR	2	Mughal	First Taluqdar, Warangal, T.T.	Letter No. 4646, dated 8th Shehrewar, 1350 F.
29	AR	593	Chandori	Tahsildar, Pakhal, Warangal, T.T.	Letter No. 1596, dated the 11th Shehrewar, 1350 F.
30	AR	8	Mughal	First Taluqdar, Osmanabad, T.T.	Letter No. 3961, dated 11th Shehrewar, 1350 F.
31	AR	168	Asaf Jahi	First Taluqdar, Warangal, T.T.	Letter No. 4729, dated 13th Shehrewar, 1350 F.
32	AV	1	Mughal	Purchased	24th Shehrewar, 1350 F.
33	AV	4	Mughal	First Taluqdar, Nanded, T.T.	Letter No. 4436, dated 31st Shehrewar, 1350 F.
34	AR	73	British	First Taluqdar, Warangal, T.T.	Letter No. 5301, dated 18th Mehir, 1350 F.
35	AR	9	Mughal	First Taluqdar, Gulbarga, T.T.	Letter No. 4008, dated 4th Aban, 1350 F.
36	AR	27	Mughal	First Taluqdar, Karimnagar.	Letter No. 3099, dated 6th Aban, 1350 F.
37	AE	6	Mughal & Qutb Shahi.	Purchased	26th Aban, 1350 F.

T.T. = Treasure Trove.

APPENDIX J.

List of Books acquired for the Library of the Hyderabad Museum during the year 1350 Fash (1940-41 A.C.).

S. No.	Title	How acquired
ARCHAEOLOGICAL SURVEY		
1	Annual Report of the Archaeological Department of H.E.H. the Nizam's Dominions	Presented by His Exalted Highness the Nizam's Government.
2-3	Archaeological Survey of Mysore. Annual Report for 1938 & 1939	Presented by the Mysore State.
4	DICTIONARIES AND ENCYCLOPEDIAS	
5-6	Chamber's Twentieth Century Dictionary Encyclopedia of Islam (in Urdu) Vol. I, Nos. 1 and 2	Purchased. Do
EPIGRAPHY		
7	A Copy of Inscriptions in the Telangana Districts of H.E.H. the Nizam's Dominion, Vol. II (Hyderabad Archaeological Series No. 13) edited by Dr. P. Srinivachar	Presented by H.E.H. the Nizam's Government.
8	Barnell: South Indian Paleography	Purchased.
HISTORY & GEOGRAPHY AND TRAVELS		
9	The Cambridge History of India, Vol. I (Ancient India)	Do
10	Tavernier, Jean Baptiste: Travels in India	Do
11	Map of Medak District in book form scale 1" = 2 miles	Do
12	Map of H.E.H. the Nizam's Dominions showing prehistoric sites (specially prepared)	Do
NUMISMATICS		
13	Thurston, Edgar: Madras Museum Catalogue, No. 2, Roman, Indo-Portuguese and Ceylon	Do
JOURNALS, PERIODICALS AND REPORTS, ETC.		
14	Annual report of the Prince of Wales Museum of Western India, Bombay, for 1930-40 A.D.	Presented by the Trustees of the Museum.
15	Annual Report on the Administration of the Government Museum, Trivandrum, for 1939-40 A.D.	Presented by the Travancore Government.
16	Administration Report of Sri Chitralayam for 1115 M. E. (1939-40 A.D.)	Do
17	Annual Report of the Dacca Museum for 1939-40 A.D.	Presented by the Curator of the Museum.



THE UNIVERSITY OF MICHIGAN





(a) A BODHISATVA, KONDAPUR

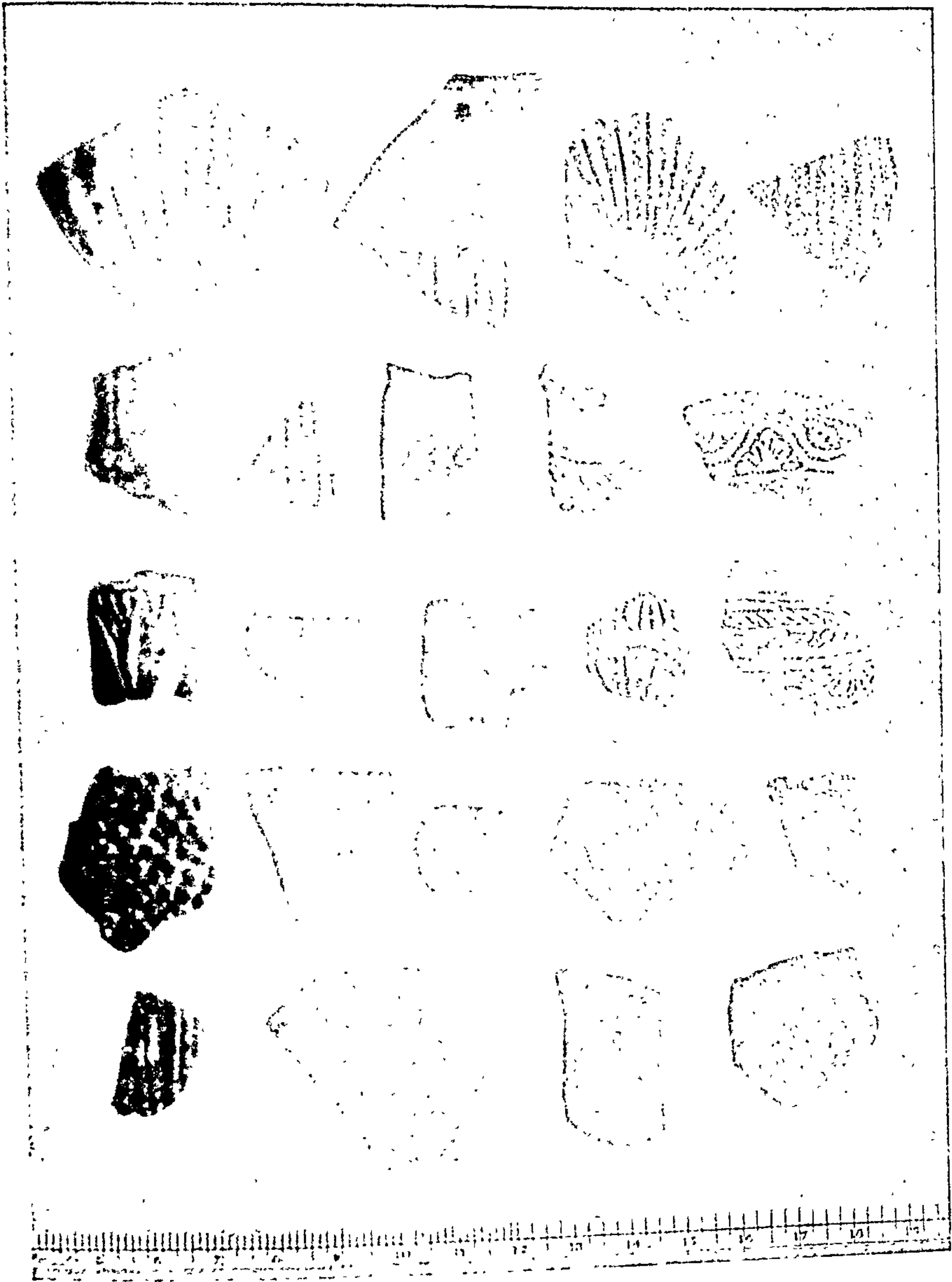
(b) A YAKSHA, KONDAPUR



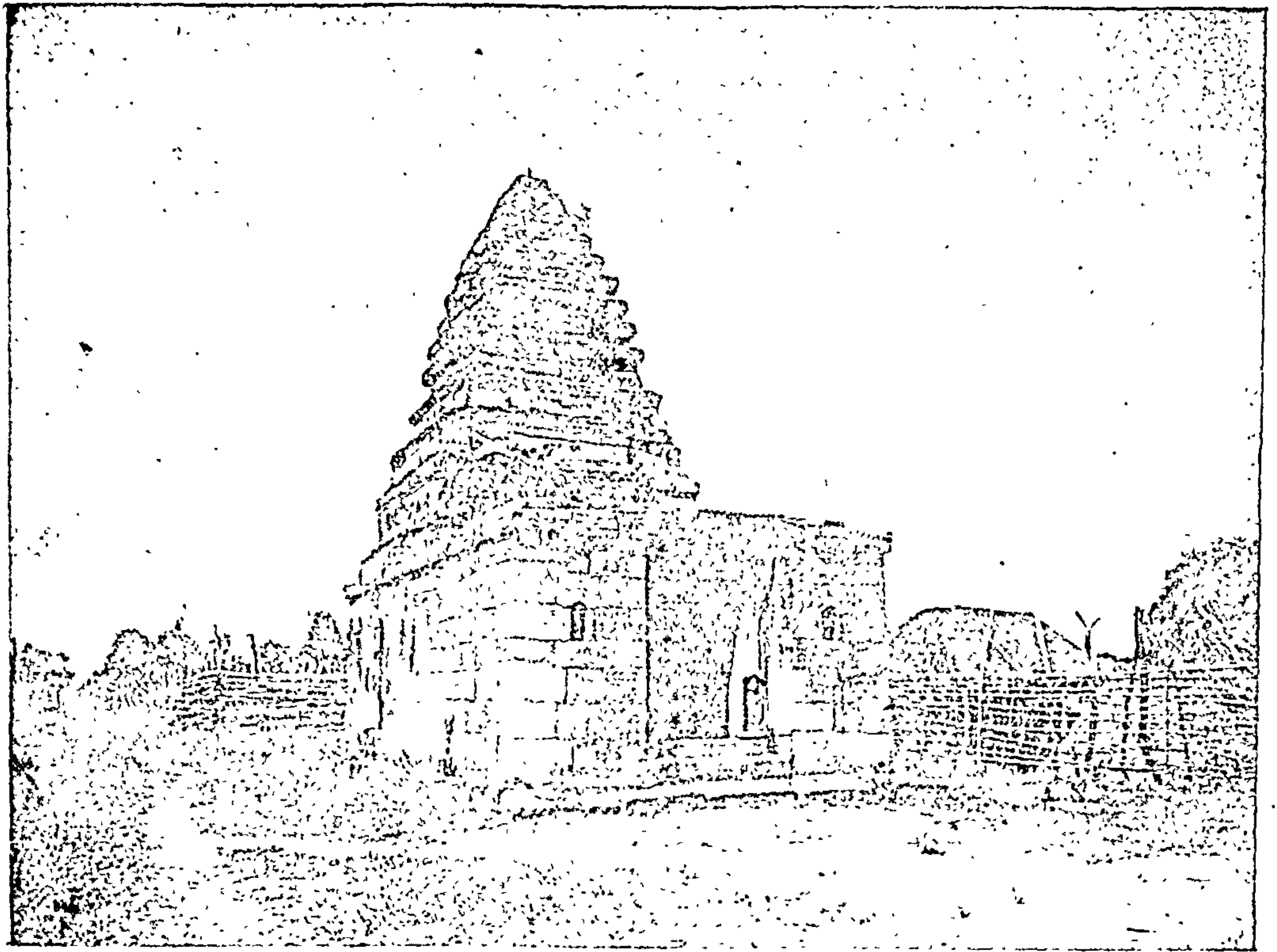
(c) BACK VIEW OF THE
BODHISATVA, KONDAPUR



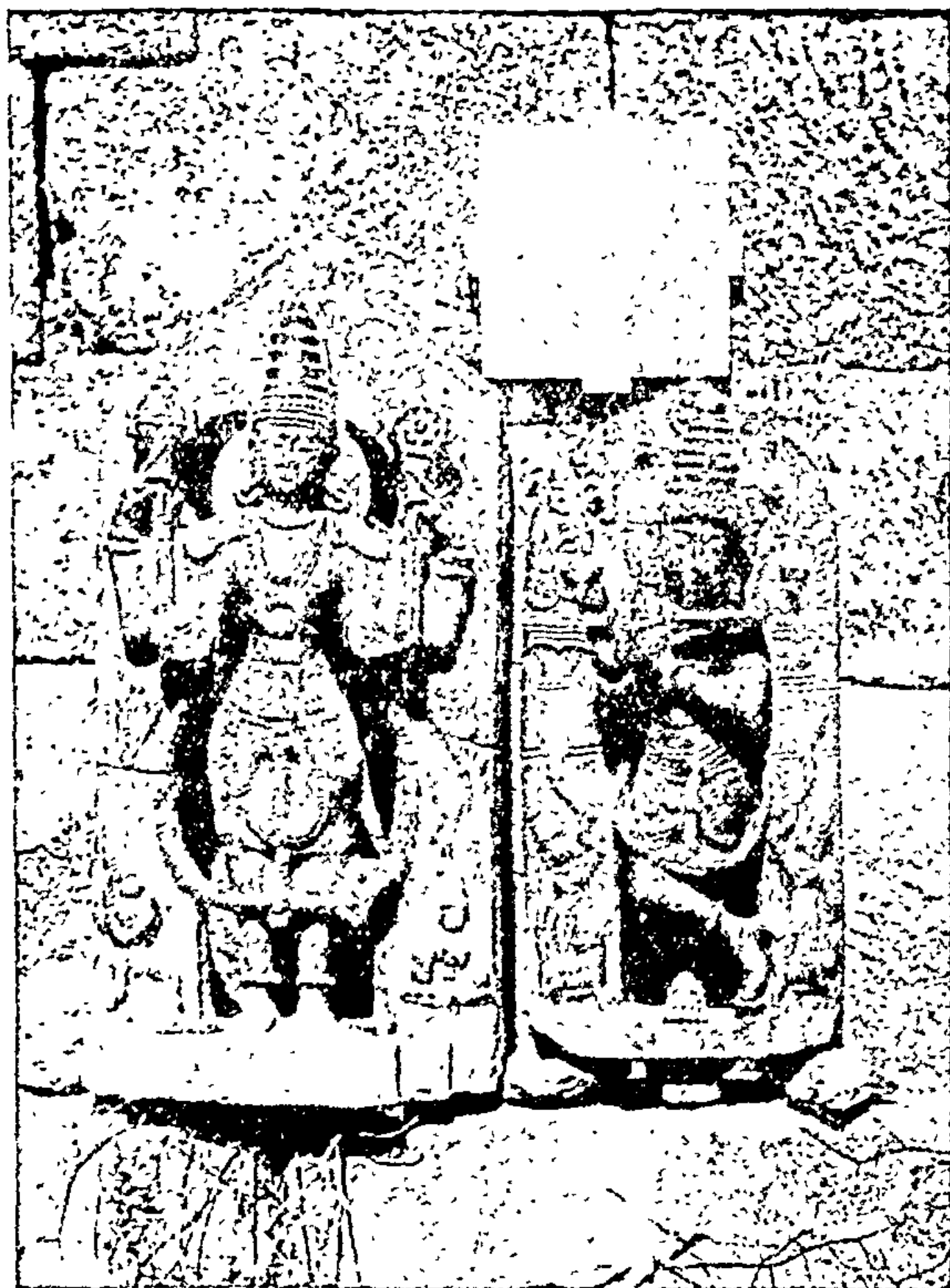
(d) BACK VIEW OF THE
YAKSHA, KONDAPUR



PIECES OF POTTERY WITH ORNAMENTAL DESIGNS FROM KONDAPUR



(a) TEMPLE AT MANGUR



(b) VAISHNAVITE IMAGES IN THE MANGUR TEMPLE



(a) A CROMLECH AT DONGATOGU



(b) A CROMLECH AT DONGATOGU SHOWING THE RAVAGES OF RANK VEGETATION

NATURAL ENVIRONMENT

The physiographic features of the coast of Karachi (Fig. 1), Las-Bela and the Makran part of West Pakistan may be divided into three sections. The eastern section consists of a wide plain which extends from the escarpment of Ibrahim Hyderi westward and ends at the foot of the Lakki ranges. This plain consists of sedimentary rocks, formed in the tertiary period. It may be further divided into two longitudinal sections. The eastern section, the major one, has been denuded by the weathering agents and the action of running water, which flows after each occasional rain in the rivers of Layari and Malier, whose beds are filled with alluvium. The easternmost part, near to the escarpment, consists of wind-borne sand-dunes. The western part of the plain is rough and rocky. The coastal part includes the Indus, Layari and Malier deltas, which were formed in the pleistocene and recent ages. These deltas are protected from the direct influence of the ocean surf by a narrow belt of sandspits, which grew out from the rocky part of the western coast, under the influence of prevailing winds and currents, over a distance of about five miles until it got a foothold on the hard conglomerate of Manora island. Between the belt of sandspits and the mouth of the Layari lagoons are formed, which by silting became tidal swamps overgrown by mangroves. The mangrove does not grow to its full height but has been stunted by often repeated cuttings, since the branches and leaves are used for camel fodder. Numerous tidal channels exist between sandspits and lagoons which often provide shelter to small fishing craft, while low sandy islands and beaches like Keamari and Ibrahim Hyderi, offer appropriate location for fishing harbours and settlements. As a matter of fact a century ago fishing and the fish trade was the main occupation of this part of the coast. With the growth of Karachi as the main port and the capital of Pakistan, other economic activities have almost obliterated the fishing settlements and the old fishing harbours which now remain almost unnoticed amidst the impressive, large modern port establishments (Fig. 2).

Only a few miles to the west of the southern end of Shams Pir island there is an urban recreation centre on the extreme western part of the belt of sandspits. A mile still further west of the sandspit, Buleji fishing village grew up on the rim of the rocky coastal cliff, owing to the drinking water facilities from the taps of the recreation centre and the good road, constructed originally for direct access to the cottages on the sandspit. The fishermen of this village, having now direct contact with the fish market of Karachi, are economically better off than those who live beyond the Cape Monze area. Besides, occasional rainfall is sufficient for the cultivation of embanked fields, so that agricultural activities are carried out alongside fishing and trading in fish.

The Kirthar and Lakki ranges, west of the plain, consist entirely of folded tertiary rocks. Their south-western coastal portion, near Cape Monze, consists of steep isoclinal ridges, erosion valleys and coastal terraces. In some of the valleys and on the terraces fishermen have established their small harbours or settlements which have direct road connection with the markets of Karachi. They are facing a great problem as regards drinking water, which can only be obtained from the beds of valleys after rainfalls.

The Las-Bela coastal district, west of Cape Monze, entirely consists of a structural depression, where the strata have been folded into a succession of anticlines separa-

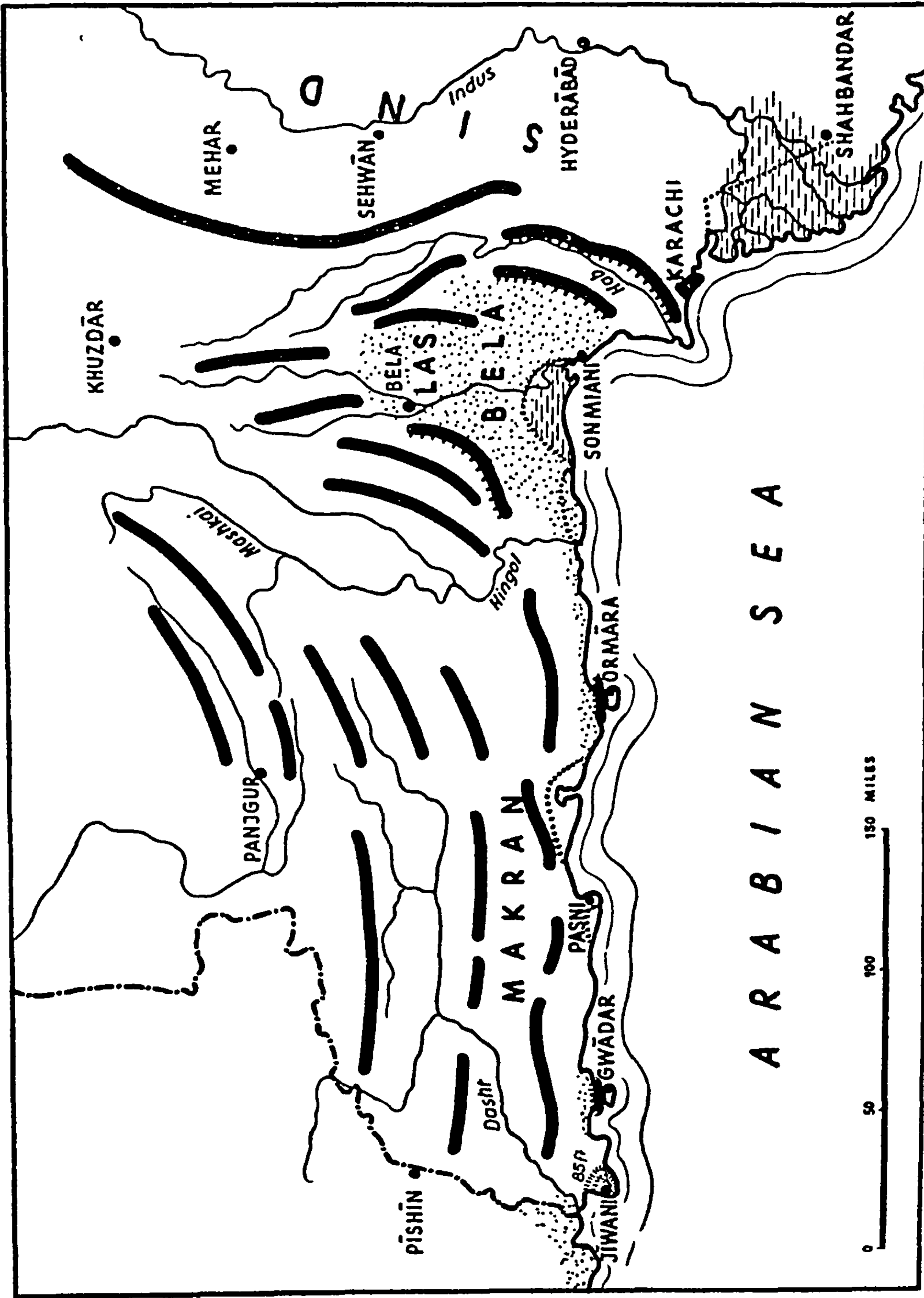
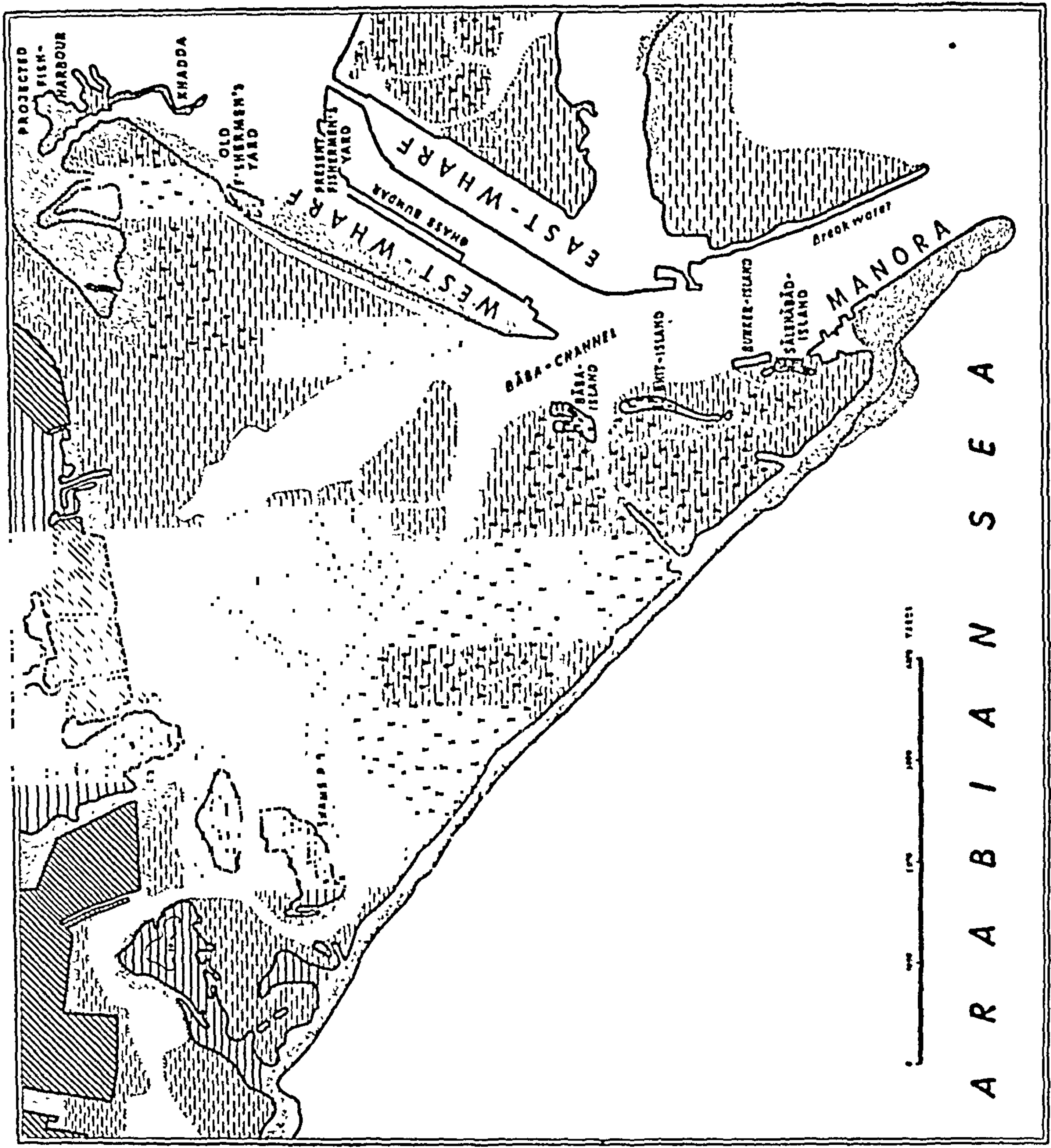


Fig. 1, Outlines of Major Landforms

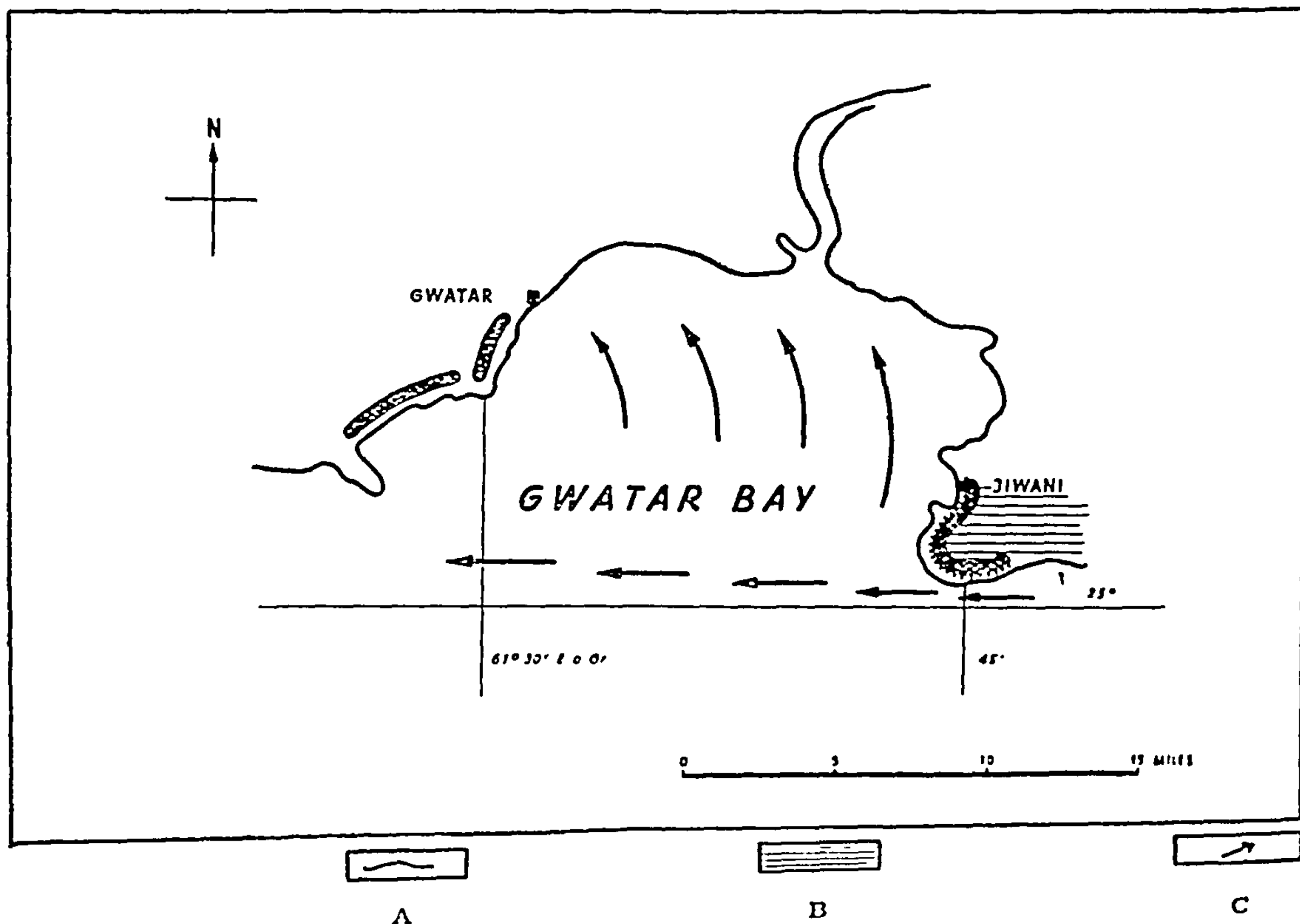


- 1. Sand without vegetation
- 2. Mangrove
- 3. Sand
- 4. Consolidated sediments, covered by shell mounds along the coast dunes
- 5. Salt works
- 6. Hard Conglomerate

Fig. 2, Landforms of Karachi Bay

ted by synclines. The eastern part of the depression consists of a series of ridges, mostly formed of cretaceous with some tertiary sediments. The surface of the depression consists of loose pleistocene and recent sediments. The coastal part of this area comprises the wide delta of Porali river, which is surrounded by lagoons, sandspits and sandbars, over which mangrove trees grow abundantly. The delta is protected from the direct influence of monsoon winds by a long cusped bar in front of it. The eastern part of it is mostly covered by silt from the Windar river. That is the main reason why the fishermen have abandoned the old fishing harbour of Sonmiani and settled at Dam, situated on the western part of the coast.

Quite different coast forms have developed still further west where striking young folds intersect the coastline from the north-east at considerable angles. The ridges formed by selective erosion assume a very serrated appearance in consequence of the rapid denudation of the unconsolidated clays and the prominence given to the harder strata. This type of coast ends some miles east of Hinglaj. From Hinglaj onwards towards the west the young folds of the inland mountains run parallel with the faults, which determine the coast line. The coastal part of this area consists mostly of tertiary and pleistocene sediments, which are of marine origin and highly fossiliferous. Increasing aridity and the absence of any permanent flow of streams beyond the river Hab make agriculture more and more difficult and finally practically impossible. From this part of the coast up to the Persian Gulf fishing and fish trading is the only way of subsistence of the entire population. Ormara and Gwadar, at a distance of about 150 miles from each other, are the only



A. Tertiary deposits; B. Uplifted shell banks; C. High tidal currents.

Fig. 3, Coast of Jiwani.

major fishing villages on the two small but very prominent peninsulas of the otherwise even coast. The promontories of these peninsulas were formerly islands, and have been connected by sandspits with the mainland. Both flanks of the peninsulas offer shelter to the fishing boats in their embayments.

All along the coast from Karachi to the Persian border, about 400 miles, the shelf is narrow and rocky. Fish trapping of the kind so common in the shallow Persian Gulf is therefore unknown. Near the border at Jiwani a strand terrace capped by a hard shell conglomerate has been uplifted from the sea level to an elevation of 85 feet. Its surface is so smooth and so perfectly horizontal that it is being used as an airfield without need of any special improvements (Fig. 3).

Physiographic sites favourable to fishermen

The most characteristic features of the coast of West Pakistan are the repeated occurrences of steep promontories, bays, deltas, sandspits and sandy beaches. Some of the summits of the cliffs, for instance at Ormara and Gwadar, are more or less table-topped and so dissected that they form typical badlands. The fishermen have established their fishing harbours and their villages in suitable sites since time immemorial. Their boats are handy, simple and can easily be run on and floated off a shallow beach. Modern fishing trawlers and boats are not yet in use and could not enter these harbours except at Karachi, whose harbour was built in the 19th century for requirements other than the needs of fishermen and is kept open by dredging. Since the partition of India a small part of it has been taken over by the fishermen of Karachi for their own use. All the fishing settlements of the coast are situated on the uplifted coastal plain or in structural depressions and in the bays, formed in the folded sedimentary hills. They are classified as follows.

Delta coast covered with mangroves.

Bay coast

(a) Sandy beach coast, formed in embayments

(b) Small bay coast.

Mouths of the mountain streams and rivers.

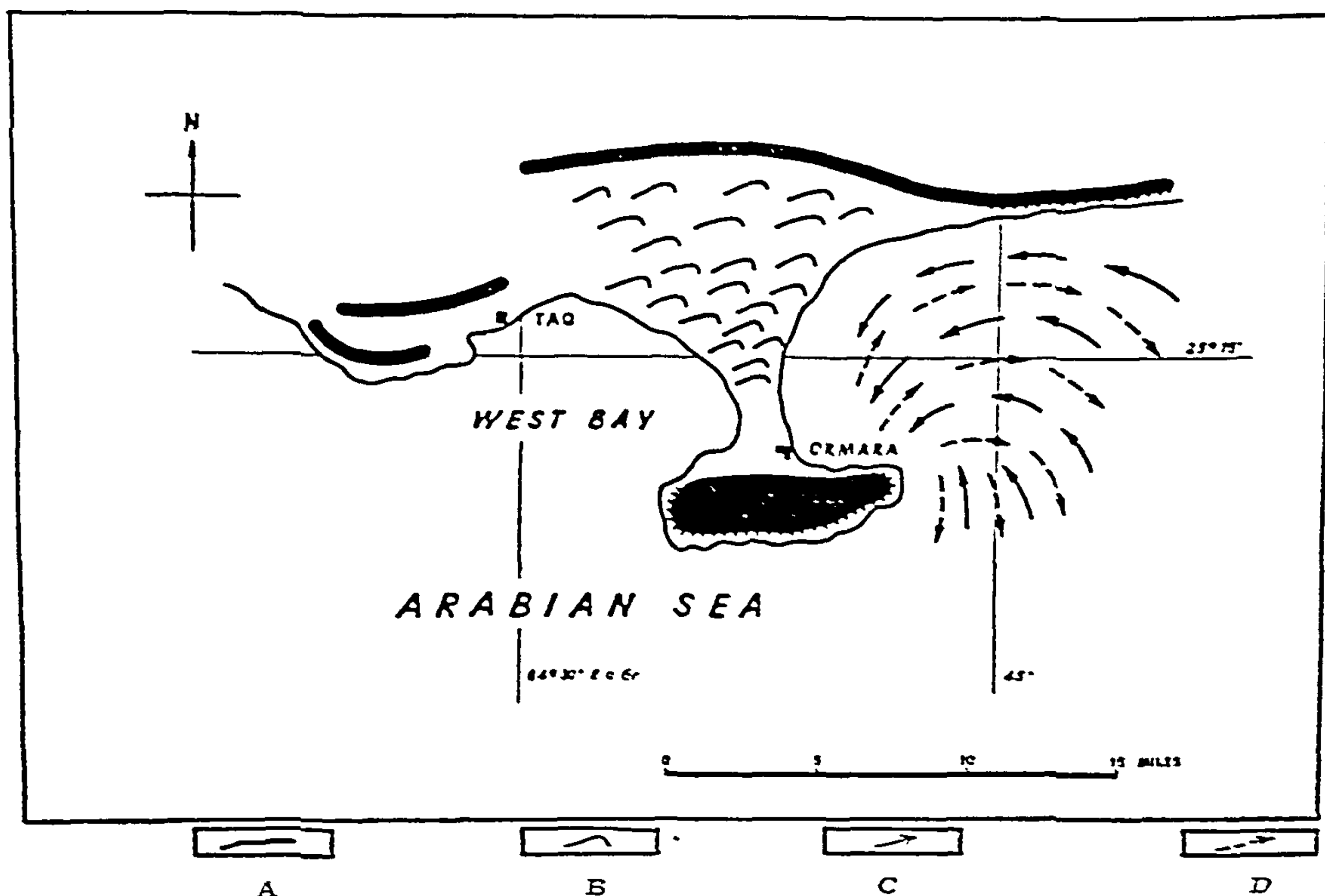
Delta coast, covered with mangroves

There are three main favourable factors, which enabled the fishermen to settle permanently on the coast, close to the deltas of the Indus, Layari and Porali rivers. Firstly, the outer margins of these deltas consist of lagoons, sandbars and sandspits, mostly formed by the deposition of silt by the river. In such places the constant flow of oceanic water and tidal ebb, in addition to the monsoon rain, give rise to the mangrove growth, which prevents heavy coastal erosion and checks the force of the waves and currents directed towards the coast. The mangrove of the Pakistan coast consists exclusively of *Avicennia* trees and is a boon in the economy of the fishermen. It provides raw material for mats and the leaves of the tree are used as fodder for their camels. Secondly, around the lagoons and between the sandspits numerous tidal channels, popularly called creeks, have formed in which the water

is always smooth so that they can offer shelter to the fishing boats, especially when the sea is stormy. Fishermen carry their tiny boats according to their convenience from the sandspits into the creeks in order to cut the mangrove trees. Moreover the wide, deep and large channels, as for instance, some of the creeks belonging to the mouth of the river Indus, have been used as a passage between the coast and the open sea because the sea front of the delta is nearly closed by sandspits. The last advantage consists in the fact that drinking water from the rivers or from their underground flow is more readily available.

Sandy beach coast, formed in embayments

The physiographic features of the coast of Ormara and Gwadar are alike and are in the form of two small peninsulas with sandy crescent beaches on their eastern sides. The southern part of the peninsulas consists of flat-topped promontories (whose highest points are 1400' Ormara and 400' Gwadar) running more or less parallel to the coast line. The water of these four bays is shallow, the depths ranging between 2 and 6 fathoms. The principal advantage of the fishing settlements of Gwadar and Ormara lies in the fact that they are situated on sandbars which connect the promontories with the mainland and have plain surfaces and sandy beaches. Both localities are well protected by the promontories and offer shelter to the fishing boats in the embayments. Moreover in addition to the underground

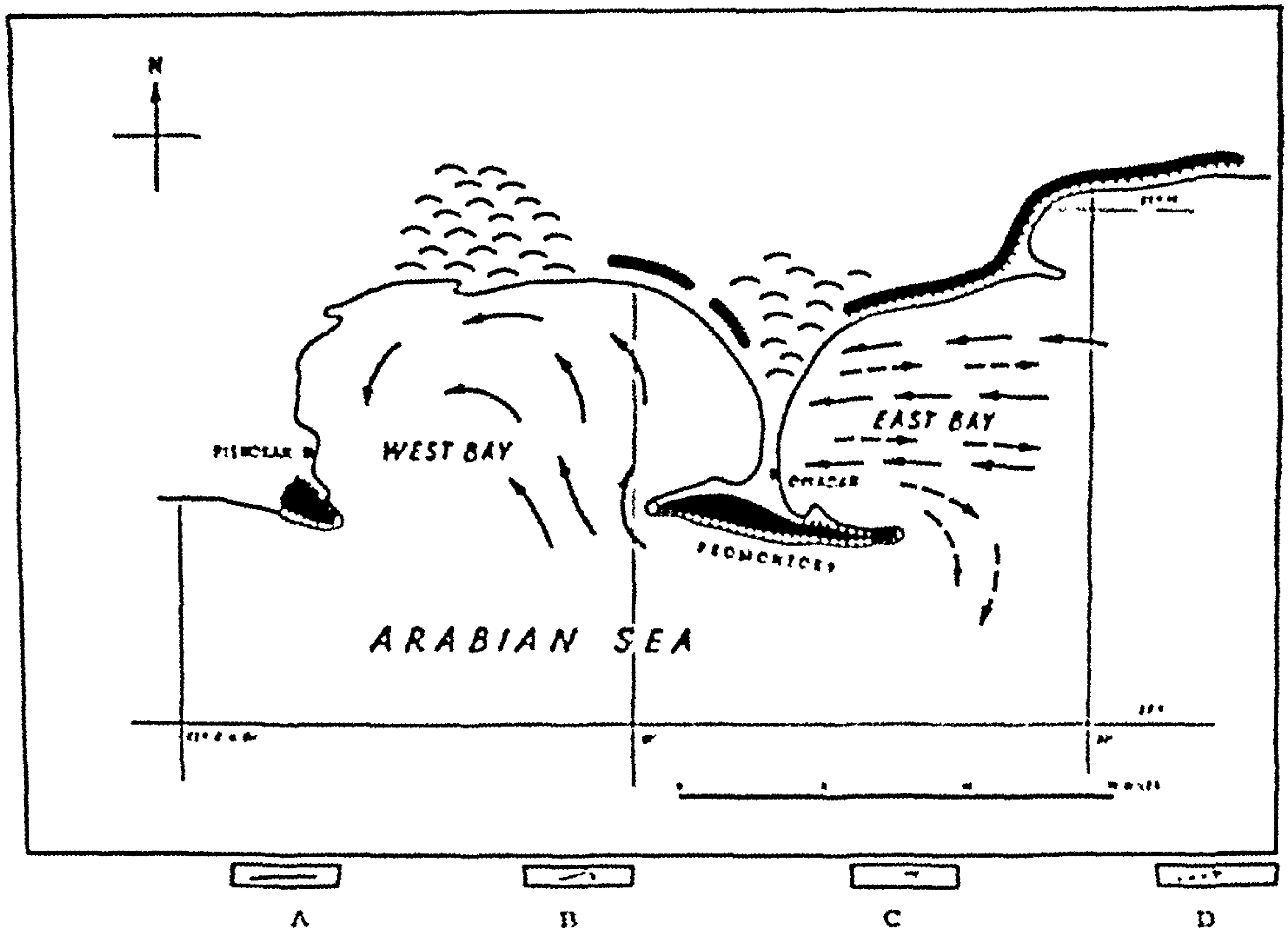


A. Tertiary deposits; B. Sand dunes; C. High tidal currents; D. Low tidal currents.

Fig. 4, Coast of Ormara.

fresh water, stored in local sand-dunes, each promontory provides two natural cisterns in the form of irregular depressions at their northern bases; for the preservation of rain water.

The eastern bays of Ormara and Gwadar offer more protection than the western due to the fact that the eastern part of each sandbar has formed a crescent beach coast in which the force of the currents and waves is not so strong and in fact dies before reaching the beach. Moreover the eastern part of the promontories is not so highly dissected and exposed to southern and south-west wind as the part of the west. That is why the fishing settlements are established near the eastern coastal beach of the bays and why the western bays are left for occasional use. There is a slight difference in the direction of waves and local tidal currents in the eastern bays of both Ormara and Gwadar (Fig. 4, 5). The southern part of the



A. Tertiary deposits; B. Sand dunes; C. High tidal currents; D. Low tidal currents.

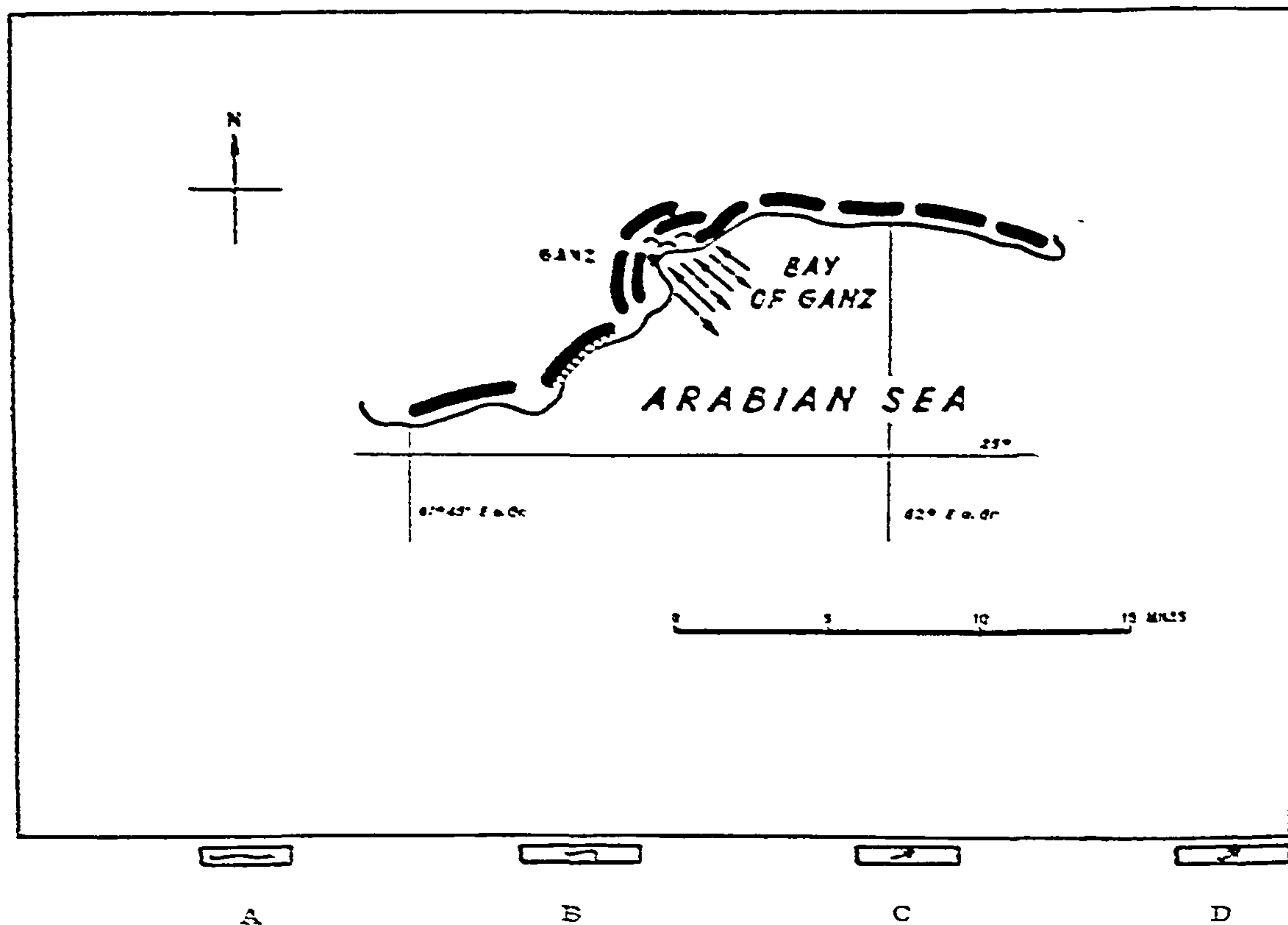
Fig. 5, Coast of Gwadar.

eastern bay of Ormara faces towards the coastal cliffs of the mainland, which check the force of eastern and southern currents before they enter the bay. In the bay they first hit the northern mainland cliffs and then move west along the coast and deposit the sand near the crescent beach where their force becomes weaker. The fishermen, knowing the run of the currents, follow the same route. They know that they are quite safe and require no physical exertion as long as they follow the path of the currents. The run of the currents follows nearly the same path both ways ingoing during high and outgoing during low tides. A single trip in a local fishing boat, following the currents, takes one and a half hours longer than in a small motor boat, taking the straight route across the bay.

On the other hand the eastern bay of Gwadar is completely open to eastern currents which are not checked by any coastal cliffs. The coastal currents at Gwadar come straight from the east when they enter the bay. But here the force of the eastern winds, owing partly to the absence of the monsoon, is not as great as it is about 100 miles to the east at Ormara. This makes it possible for the fishermen to follow the shortest route across the bay.

Small bay coast

The western part of the coast consists of many small bays surrounded by broken hills and cliffs. Their formation is of two types: A bay is formed either where there is a break in the cliff and the coastline comes in contact with a low inland plain as in the case of Gwadar and Fishikhan bays (fig. 5) or in places where the strongly dissected cliffs simply recede inland, leaving some room for the development of sand-dunes near the beach as in the bay of Ganz (fig. 6). Both types of sites prove useful to the fishermen as they are free from all strong currents. Since their entrances are narrow these bays can offer protection only to small fishing craft.

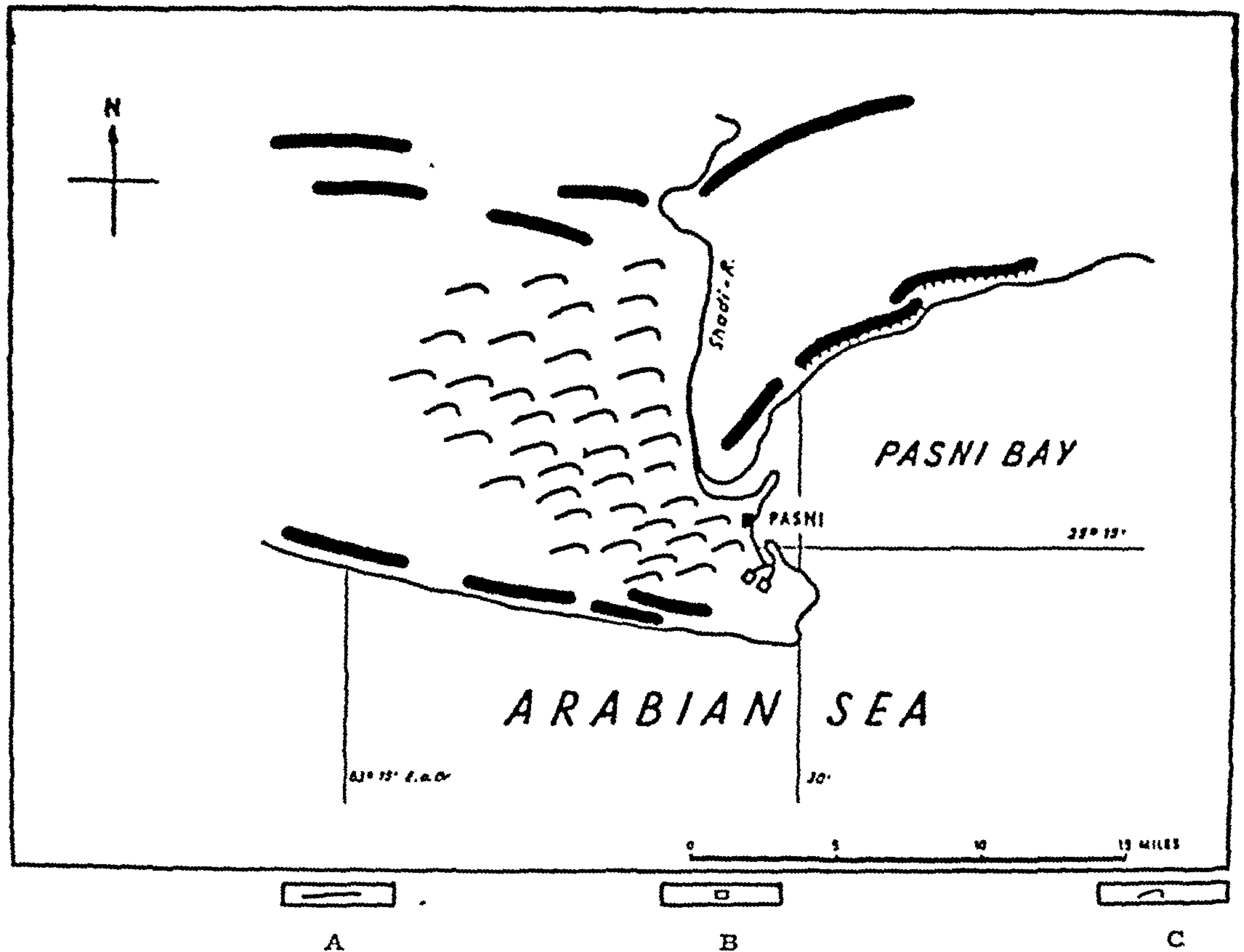


A. Tertiary deposits: B. Sand dunes: C. High tidal currents: D. Low tidal currents.

Fig. 6, Coast of Ganz.

Of still another type is the bay of Pasni. It is wide, open and formed between

the cliffs of Badok and Zarren Hill. The western part of the bay, especially behind the Zarren Hill, consists of sandspits and lagoons. In addition a little to the north of the sandspits, there is a long straight sandy beach. Its eastern end merges with another stretched sandspit, which surrounds the greater part of the mouth of the Shadi-Khor river. The water of this river has prevented the further eastward growth of the sandspit. The straight sandy beach is used as a fishing harbour and close to it curing yards and a customs office are situated. Half a mile farther behind the customs office Pasni town stands on the heaps of sand-dunes. The part of the beach which is known as the fishing harbour, being open to the direct attack of southern winds, is subjected to surf action and the sea is gradually capturing this part of the coast. A few years ago the old customs house, together with some of the huts and curing yards, was uprooted by waves and currents and this formerly inhabited part of the coast is now under water at every high tide. The most important features which led to the establishment of a fishing town on this site is the existence of numerous belts of sand-dunes, which extend from the west and north-west coast of the bay up to the base of a series of broken ranges. These sand-dunes and the river Shadi-Khor provide drinking water for the fishermen. Besides, good harbour facilities exist behind the sandspits where the depth of the water is considerable. Here all fishing boats as well as the fishermen's transport boats may find shelter. Near the lagoons many salt tanks have been excavated and produce salt by evaporating and refilling with sea water. (fig. 7.)



A. Tertiary deposits; B. Salt tanks; C. Sand dunes.

Fig. 7, Coast of Pasni.

Mouths of the mountain streams and rivers

The mouths of the mountain rivers are narrow and drop their water abruptly into the ocean from their rocky beds. It is only to obtain drinking water that the fishermen visit these places at the time of the fishing season. Only during the fishing season do they keep there a number of boats and put up some huts on both banks of the river mouths especially at Hingol and Basole.

Climatic influences on the coast of West Pakistan

The coastal part of West Pakistan, which stretches from the Persian border to Karachi, lies between Lat. $24^{\circ} 48'$ and $25^{\circ} 30'$ north and Long. $61^{\circ} 30'$ to $68^{\circ} 30'$ east and is an extension of the African Asian desert belt. It shows the character of a subtropical desert, originating under climatic conditions which may be summarised as follows:

The climate of the coast is mainly determined by the south west monsoons in summer and by travelling western depressions in winter. Therefore according to the prevailing influences of two wind systems the coast may be divided into two sections. In the eastern section of Karachi and Las-Bela the effect of the south west monsoons and occasional tropical cyclones is predominant but gradually decreases towards the west. These winds produce heavy swell in sea water, especially between Karachi and Ormara, and put a temporary stop to fishing operations in summer. The force of monsoons and tropical cyclones on the eastern part of the coast is not so great as along the Konkan and Malabar coast, where these winds not only provide heavy rains but also bring a sudden change in temperature. As a matter of fact the rain-bearing, south west winds leave the greater part of their moisture on the coast of southern India and the rest is absorbed in the hot dry air of Sind and Karachi. A few of the tropical cyclones, originating in the Arabian Sea, occasionally follow the path of the south west monsoons and create havoc around Sind, Karachi and the Las-Bela plains. Such cyclones cause damage on the land not so much by rainfall but by causing higher tides and floods from the sea, directed towards the mainland by the force of winds. The western part of the coast stretches from Ormara to the frontiers of Persia and is less exposed to the influence of south west winds, which bring no rainfall to the area in summer. It is dominated in winter by western depressions. The intensity of these winds decreases after crossing the Arabian desert but they regain vigour over the Persian Gulf and provide occasional rain on the Makran coast. Their influence on the Makran coast is slight and such rains only occur at long intervals. The temperatures in summer are exceedingly high and there is little or no rainfall. Near the coast the heat is frequently aggravated, by high humidity or a dust-laden atmosphere. The highest mean monthly temperatures recorded in 29 years show at Karachi 109° , Ormara 117° and Pasni 115° (table 1, 2, 3).

The mean annual rainfall nowhere reaches even 250 mm and long periods of drought occur, at times lasting as long as two or three years. Sometimes a sudden rainfall may devastate the land, mostly in the mountainous part of the coast and occasional heavy thunderstorms give rise to floods in the rivers. In such cases sheet floods carry away even bushes and small trees and deposit them in the swollen rivers. This same waste is redeposited by the rivers at their mouths. The fishermen

from the nearby villages take every opportunity to collect the waste of bushes and small trees which, after being dried in hot weather, is used as fuel. For instance, the fishermen of Pasni receive such material from the mouth of the river Shadī-Khur after a heavy down-pour of rain. Even after a week of heavy rains the country remains desert-like as if nothing had happened. The temperature hardly changes, the rivers get dry again and the atmosphere is soon dust-laden as before. Only around the Karachi plain and in the dry river beds of the Las-Bela plain one can find bushes, succulents and low trees, mostly *Acacia arabica* and *Zysiphus*. The vegetation, with regard to its outward appearance, has the characteristic features indicative of a rainless climate, dry atmosphere and sandy soil impregnated with salt. The most striking feature is the predominance of small-leaved plants and a variety of grasses. The scrub is stunted and thorny. It does not grow above a foot in height and mostly dies for want of water. The growth of vegetation depends upon the quantity of rain water present. In the more arid plains, like the western part of the Karachi area, and on the sand-dunes a bushy growth is found, varying in character with the quantity of salt in the soil. If salt is abundant it will be *Salvadora persica*, *Cassaria aphyllax* the leafless caper tamarisch and many small fleshy-leaved plants. In pure sand *Ak*, a local name for *Calotropis gigantea* or *Salvadora oleoides* will predominate, but on hard ground, like the area around Mangho Pir, one finds a little thorny ber *Zaszyphus rotundifolia*, Khor *Acacia senegal* and many hard grasses. Even on the scorched hills like Khirthar ber, the wild olive *Olea ferruginea* and the Lohiro *Tecoma undulata* grow mostly in the beds of the torrent rivers or in the valleys wherever the moisture is detained. The mangrove vegetation of the creeks and shores, which are protected against the surf, consists mainly of *Avicennia*. Altogether vegetation provides only fodder to the camel and adds nothing to the subsistence of fishermen. Even the fish of the adjoining Arabian Sea are not always accessible since sailing is seasonally restricted by the force of winds and waves.

Climatical analysis of seasons

Along the West Pakistan coast there are only two main seasons, namely, summer and winter. Rain occurs in the middle months of these two seasons. There is no special rainy season as is created by reliable summer monsoons in other parts of India. Between summer and winter and between winter and summer there are two transitory periods which show a gradual change in weather and last for a month or two.

The summer season (Fig. 8): Summer conditions prevail from June to September. In this period the south west monsoons become fully developed on the eastern part of the coast. They usually set first at Karachi and blow from between south-west and west-south-west accompanied by cloudy weather. The occasional tropical cyclones follow the same path and may hit the Sind and Karachi coast but do not reach the coast of Las-Bela and Makran. Sometimes one or two strong cyclonic gales bring heavy rain to the coastal area. For instance the storms of 13th May and 16th June 1902 were most violent and disastrous, causing considerable damage to life and property, especially at the villages of Sonmiani and Ormara. On 13th May 1902 cyclones from the Arabian Sea entered the district of Sind and caused damage by sinking fishing boats and destroying whole villages around Karachi. This was caused solely by the action of wind and floods from the ocean although the rainfall was considerable with approximately 100 mm. A similar disaster occurred on 16th June 1902 on the coast of Karachi, Sonmiani and Ormara. At Karachi the tide rose to a height of

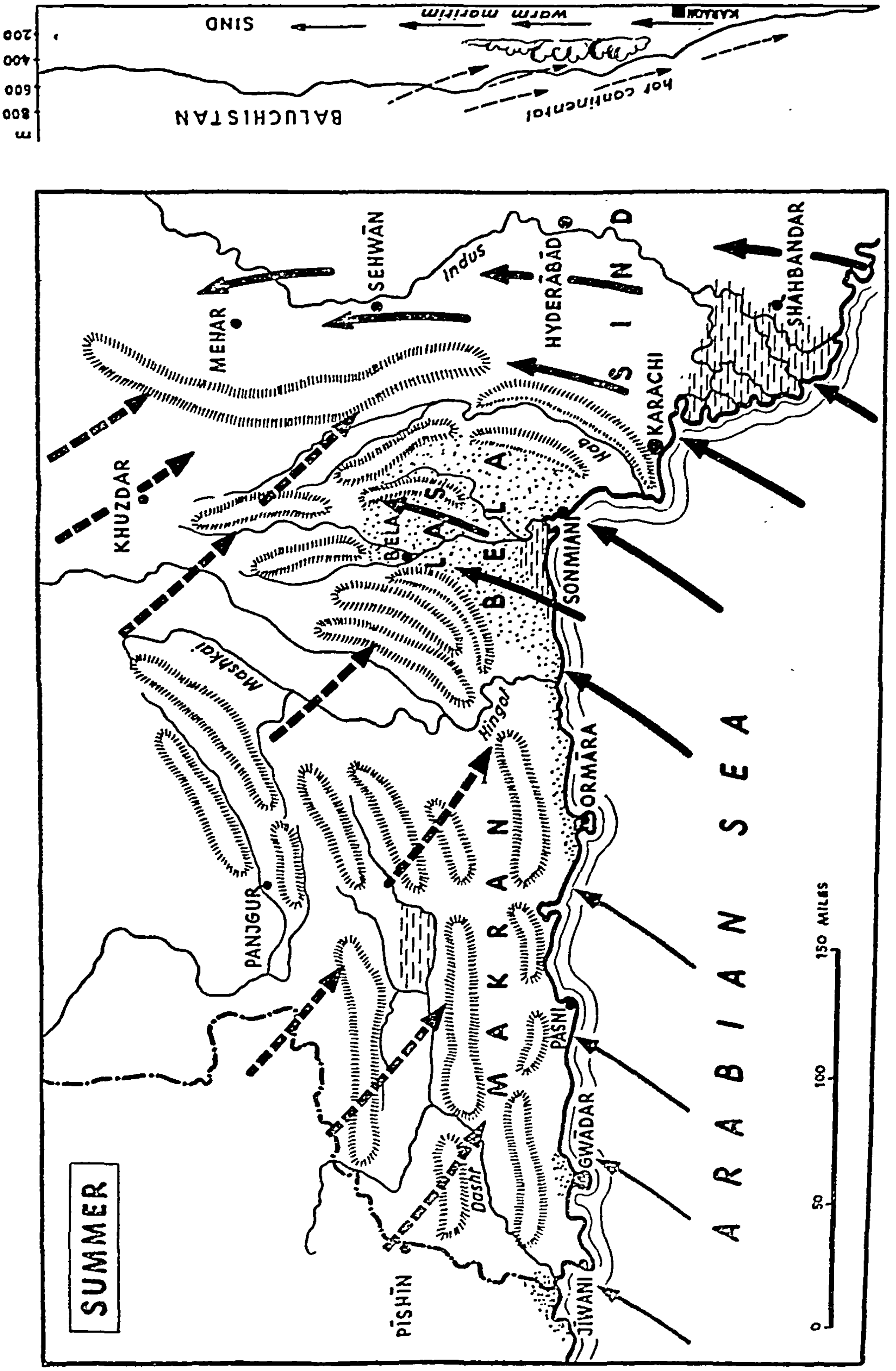


Fig. 8, Prevailing winds in summer.

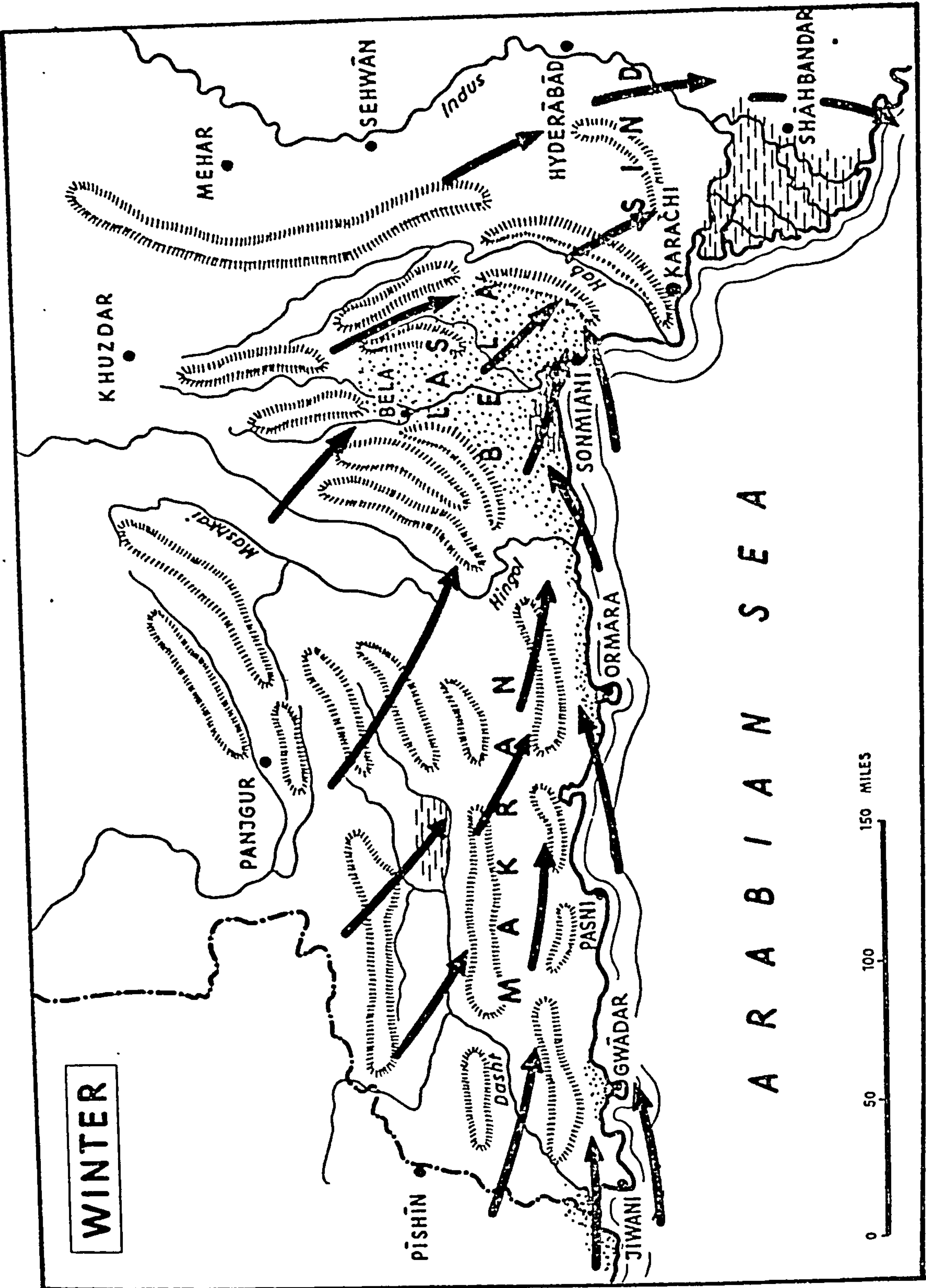


Fig. 9, Prevailing winds in winter.

7 feet 2 inches and wiped out the fishing villages of Bitt on the sandspit. In Ormara and Sonmiani a number of boats and houses were destroyed. The cyclones of 1945 and 1954 brought a similar disaster to the coast. However, rough weather is not common on the coast.

The monsoon, which is a permanent feature of the summer season, around Karachi hardly reaches a height of a few hundred metres. Farther west it loses more and more height until it becomes so low that it finally is unable to cross the mountains of the Makran coast. It extends a little further west and touches the southern Persian coast where the meteorological station at Jask records prevailing south-westerly winds from June to September. The Persian highlands, however, remain free from its influence.

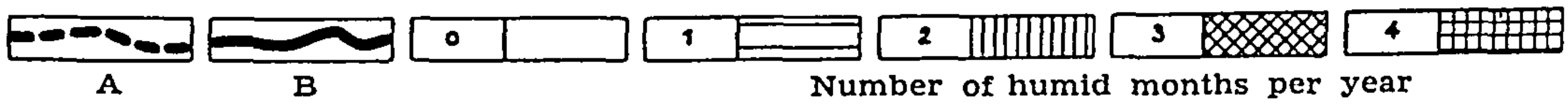
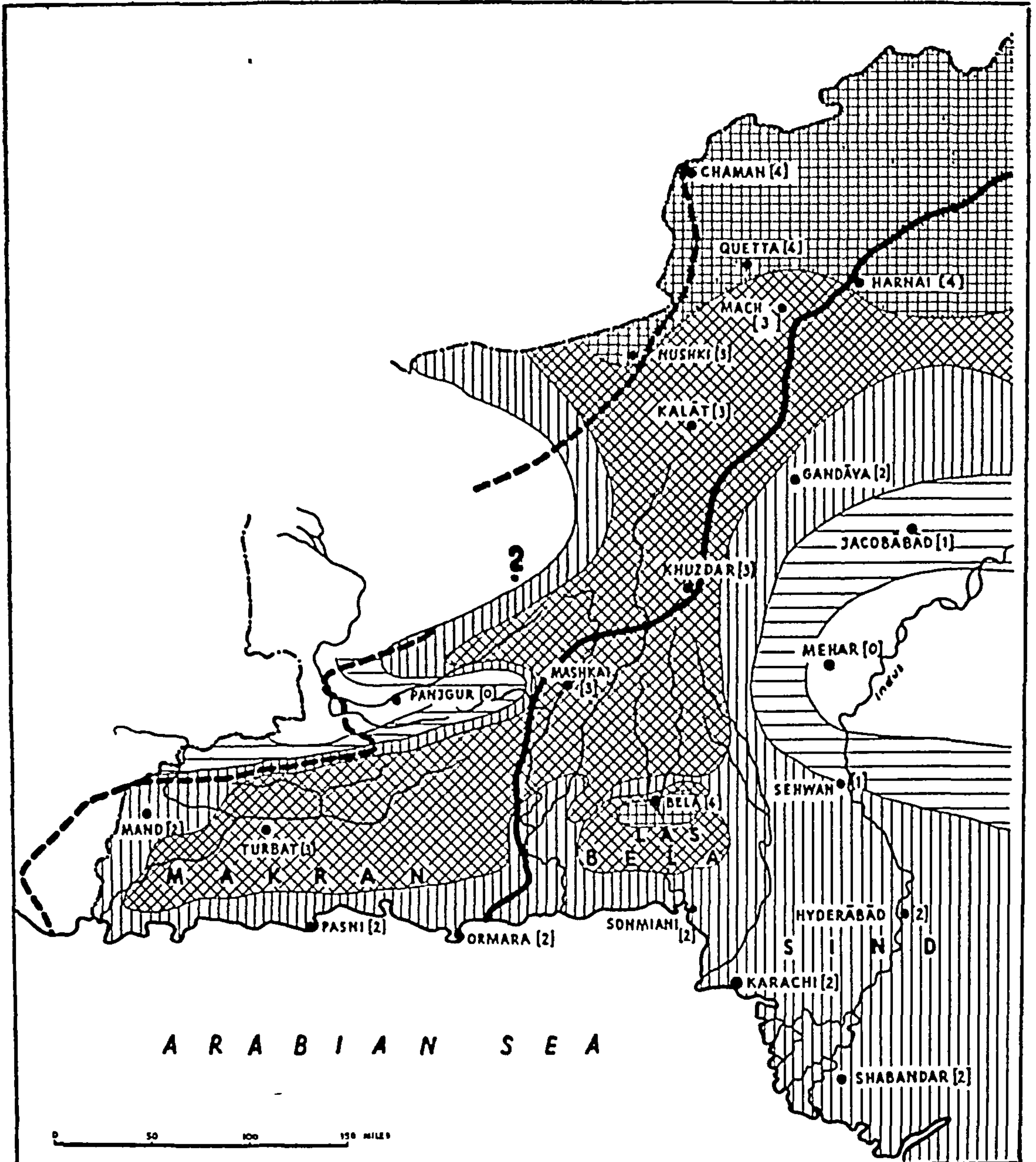
The highlands of Baluchistan are also not affected by the influence of maritime monsoon winds, because the latter are neither powerful nor high enough to cross the coastal ranges. On the contrary hot and dry winds from the highlands of Baluchistan blow towards the south east. Their dryness increases continuously as they descend the steep slopes of the mountains and pass towards the coast. They take the character of foehn winds as they enter into the lowlands of Las-Bela and Sind, and consequently the moisture of the oceanic air, brought inland by the monsoon counter current, is absorbed in hot winds which come from north-west. The limit between the dry hot air of the interior and the warm moist oceanic air may frequently be observed not far inland from the Sind coast.

The winter season: (Fig. 9) In winter the direction of landwinds more or less remains the same as in summer, blowing from the north west to south east. Near the eastern border of the Sind coast they swing round and hit the coast of Kathiawar as north east winds. These winds are not powerful enough to cause damage on land and the beating of the waves remains normal so that fishing operations may easily be continued. In the same season the western part of the coast extending from Ormara to the Persian Gulf is influenced by western depressions accompanied by some rainfall. The latter may reach once or twice a year up to the coast of Sind. They follow the trend of the coast from west to east and are not powerful enough to cross the mountain ranges of the coast, but leave most of their moisture on the coastal slopes.

The distribution of rainfall and aridity of the coastal region

Annual rainfall on all parts of the coast, whether in summer or in winter, is scanty but intensive and always uncertain. It usually falls from June to September and November to February in heavy downpours. The local name for the winter rain is Bahargah and the summer rain is called Basham. According to the belief of the fishermen the winter rain follows lightning and thunder but they are never sure when they can expect summer rains even after the great storm of a cyclone has burst near the coast. In summer rainfall is always less than 220 mm. Only the middle region of Las-Bela receives more rain in both the seasons owing to the surrounding mountains, which encircle the rain-bearing winds. Karachi receives a mean monthly summer rainfall of 216 mm, Ormara 68 mm and Pasni only 25 mm. Beyond Pasni the coast receives no rainfall in summer due to the feeble development of the monsoon which produces nothing but hot and sticky weather. In winter

the western part of the coast receives rain from western depressions. The amount is always very small. According to the reports of the weather station, Jask, on the Persian side of the Pakistan frontier, the region receives a mean monthly winter rainfall of



A. Limits of monsoon in summer. B. Longitudinal line of balance.

Fig. 10, Mean number of humid months per year.

170 mm. Fassi gets 131 mm. Las-Bela 137 mm and Karachi 55 mm. Las-Bela, 200 miles east of Fassi, receives more winter rain (137 mm) due to the fact that the western depressions are checked by the high cliffs of Cape Monze and diverted towards the structural depression of Las-Bela where they are encircled by mountains and forced to leave their moisture.

Fig. 10 shows the aridity as expressed by the mean monthly rainfall of different stations. The coastal area of West Pakistan receives a balanced amount of rain from summer monsoons and winter depressions. In the west cyclonic winter rains prevail; in the east summer monsoons bring precipitations. Therefore a longitudinal line of balance can be drawn slightly east of Omara running in a north-north-eastern direction. It hits the southern border of the Baluchistan mountains and ends in the upper Indus valley. The portion west of this line has a winter maximum of rainfall and a summer maximum is recorded in the eastern section. A general approach of extreme monsoon limits in summer is shown by a dotted line running in a north-eastern direction through the Pakistan and Persian border. The map also shows the different grades of aridity. Following the system of LAUER only months with more than 31 mm of rainfall can be considered as humid. In contrast to the interior where Las-Bela has an average of 4, Turbat 3, Maskai 3, Kalat 3 and Quetta 4 humid months each year, no station along the coast records a long term monthly average of over 31 mm for more than 2 months of

Table No. 1

AVERAGE RAINFALLS

Stations	Yearly amount of rainfall in mm.	Eastern Monsoon-rains in summer (June to Sept)	Summer Monsoon rains in 60 of year	Beharish Winter rains (Oct - May)
Cassisi				
Shahbander	137	116	116	116
Karachi	102	116	116	116
Senniani	127	116	116	116
Las-Bela	137	116	116	116
Omara	191	116	116	116
Fassi	131	116	116	116
Jask (Farsia)	117	0	0	117
Inland				
Hyderabad	123	116	116	116
Gandawa	107	116	116	116
Schwann	123	116	116	116
Maskai	128	116	116	116
Mehar	81	116	116	116
Hattai	210	116	116	116
Kundar	111	116	116	116
Mach	128	116	116	116
Fanggar	110	116	116	116
Mard	104	116	116	116
Turbat	100	116	116	116
Quetta	125	116	116	116
Cheema	110	116	116	116
Nuski	117	116	116	116

the year, which shows the extreme aridity of the coastal landscape even as compared to its dry hinterland. Even these precipitations, in winter in the west and in summer in the east, mostly occur in the form of heavy downpours and often fail completely for several years or may exceed considerably their average levels in other years.

Rainfall and winds are of greatest importance for all activities of the fishermen and have always attracted their attention. They are aware of their regular movements and the consequences upon the land and sea. They have to know all about rain in order to be able to supply their need for drinking water. On many occasions when they are not certain of getting drinking water owing to the scanty rainfall and hot air they pray and beg for rain. They always consult themselves and try to forecast the weather before putting out to sea. Their first attempt is to reach the open sea by following the path of tidal currents. Then they study the direction and force of the winds by watching the rise and fall of the waves and by listening to the sound of the winds. The fishermen's knowledge of high and low tides is based on traditional lore and on personal experience. They time them by counting the days with reference to the phases of the moon. During the period of spring and neap tides they avoid fishing owing to the danger of being drowned in the heavy seas. They also have their own names for tides and winds. High and low tides are known to them as Bail and Ialar and spring and neap tides as Jwar and Jillar. Winds from every direction have names and they are distinguished as rainy, stormy, strong and weak winds. Shamal is the name given to any form of westerly wind, except north and north west which is considered dry and called Gahori. Wind from the east is called Nashi and south east as Zurjelli. Owing to the lack of weather information and storm warnings even in the major settlements of the coast, fishing operations do not extend further than 10 or 12 miles from the coast. There are no security and life saving arrangements either between fishermen themselves or from the government, as there are in European countries and in Japan to guard against possible dangers at sea.

Table No. 3

HIGHEST AND LOWEST RECORDED TEMPERATURES (in ° F)

Stations	Highest recorded Temperature	Lowest recorded Temperature	Latitude & Observations
Karachi	109°	43°	Lat. 24° 48' N. Long. 66° 59' E. Height above mean sea level 13 feet Observations: 1881 — 1940
Ormara	117°	36°	Lat. 25° 15' N. Long. 64° 39' E. Height above mean sea level 16 feet Observations: 1928 — 1938
Pasni	115°	31°	Lat. 25° 16' N. Long. 63° 29' E. Height above mean sea level 10 feet Observations: 1918 — 1938

Table No. 2

MONTHLY MAXIMA AND MINIMA OF TEMPERATURE (in °F)

Station	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Rawalpindi	Max. 82	84	87	93	97	97	97	99	91	86	82	85
Rawalpindi 19*	Min. 31	33	36	43	53	59	67	73	77	68	61	54
Rawalpindi	Max. 80	87	93	100	103	100	98	93	97	99	93	84
Ornatara	Min. 44	49	56	66	73	72	73	75	71	61	55	49
Ornatara	Max. 81	86	95	100	106	104	99	94	100	99	93	85
Pasni	Min. 47	45	53	61	62	73	74	72	67	59	51	47

Ref. Karachi (32)

Ornatara and Pasni (33)

* Figures with asterisks show number of years of observation.

FRESH WATER RESOURCES

The fishermen of the coast have been facing a serious problem in obtaining fresh water since time immemorial. ARRIAN describes how Alexander the Great, in 326 B.C., much distressed by the scarcity of provisions and water, sent his soldiers towards the coast, where they discovered a fishing village, whose inhabitants had no fresh water for their own requirements. They were surprised and reported to Alexander that, at times when no fresh water was available, the fishermen took salt water. The same conditions prevail even today amongst the fishermen of the coast except in the Karachi area, where the water supply from the urban pipe is constant and regular. The fresh water resources of the fishermen may be classified as follows:

1. Underground water:
from the sand-dunes, wells and springs
2. Surface water:
from rivers, ponds and tanks.

Not every village on the coast can obtain fresh water from all the sources mentioned above, but the supply comes mostly either from the sand-dunes or from the rivers or from both these sources. Springs and wells are scarce in the coastal area and only three of the coastal villages are able to supplement their supplies from this source. For instance Ormara, apart from the water from sand-dunes and depressions, obtains a small amount of water from a spring. Apparently no attempt of deep well digging has ever been made at the coast as it is practised by Arabs, Persians and Afghans of the neighbouring countries. Shallow wells, however, have been successfully sunk near the coast between Sonmiani and Gadani. Their depths differ from 12 to 15 feet only and they are all about the same in diameter, all being narrower than the sand-dune holes. However, sand-dunes form the main natural water storage used by all the fishing towns and villages of the coast, although the available quantity of water from this source varies from village to village. The quantity of water available for any settlement depends on the number, size and consolidation of the nearby sand-dunes. Therefore the fishermen have established their villages on or near to sand-dunes. There are some villages, like Ganz and Bhatt, which receive no fresh water from the area close to them but their inhabitants collect fresh water from inland dunes, situated 2 to 3 miles from the coast. Such cases are, however, exceptional since they make additional heavy work for the women and children who have to carry the water in earthen pots on their heads or waists (Fig. 11).

All the rivers except the Indus receive water only from the occasional rainfalls, whereas the water from the sand-dunes lasts longer than that from the rivers and depressions. This is due to the fact that the evaporation from the rivers and depressions is greater than in the case of the underground water of the sand-dunes. Moreover, in the rivers beds much water is lost by infiltration in the loose deposits and owing to the rapid run off of the rivers towards the coast, the greater part of the water is lost in the ocean and the beds of the rivers quickly dry up.



Fig. 11. Torchin Hydun fishing village. Fisher women and girls carry fresh water from a water pipe to their homes. Note the formation of queues of earthen pots.

Fresh water from the sand-dunes

Sand-dunes are one of the characteristic features of the coast. All the major fishing settlements, for instance Omara, Senniani Passi and Gwadar, are situated on or very close to extensive and high dunes which contain their rain water reserves. The fishermen are aware of the fact that owing to the porosity of the sand, the rain water percolates and passes downwards quickly till it comes to rest on the hard rock surface. They have learned to estimate on the basis of their past experience the available amount of dune water after the seasonal rainfall and then calculate the quantity of water by saying "enough for half a year or a year". If the fishermen are fully satisfied with the amount of rain they say the water will last long, may be two to three years. The whole process of obtaining the sand water begins with the digging of many holes, at a considerable distance from one another, at the base of the sand-dunes. The diameter of the holes differs from place to place and varies from 4 to 6 feet. The depths of the holes do not exceed 6 feet. In certain cases, as I have noticed in many sand-dunes at Passi, the diameter is greater than the depths of the holes.

This is due to the fact that the water is generally discovered 2 or 3 feet below the surface. The fishermen, soon after the water is found, stop further vertical digging and draw the water already in the hole, which satisfies the requirements of a few families and lasts for five to six hours; others have to wait and take their chance till the fresh water is accumulated in the bed of the hole from the surrounding underground reserves. Every hole, once the water from the bed is completely removed, fills up again with water from its porous sides running down into the empty bed. The people continue to obtain water in this way till the water from the surrounding sand is completely exhausted and no further supply from the hole is expected. The fishermen then abandon the hole and move towards the base of another sand-dune or, if they have hopes of procuring water from the same area, they dig a new hole within a few yards of the old one. The water of a hole, if the rainfall has been good, lasts for a few days; otherwise it has to be abandoned within a day. If part of the base of a large sand-dune is depressed below the general level of the land, the fishermen turn their attention to that part first. They know that water will flow down from all the surrounding parts and fill their hole almost immediately. A similar method of drawing water from sand-dunes has been practised in African and Asian deserts since time immemorial, as described by G. W. MURRAY in his article "Water from the Desert" (55)*, but it differs in that tunnels are constructed between manholes at water level. This is however possible only in consolidated sand-dunes. For instance in Egypt the manholes are dug and connected by tunnels in the coastal consolidated sand-dunes, in which rain water as well as the run off from the inland hills is preserved. In consolidated sand-dunes in deserts, where rainfall is scanty, tunnels can be maintained because the quantity of water is not so great as to disturb the structure and the flow of water from one tunnel to another is slow and smooth. On the other hand the Makran sand-dunes are not high enough to permit the digging of tunnels from one hole to another. Moreover, the dunes are likely to break down as they are not consolidated and are also interrupted by ridges and cliffs.

Water from wells and springs

Wells and springs are not common on the coast. One spring is situated at Ormara. The water from it contributes only a very little to the total required by the population, but at times of scarcity this source helps them to meet their most urgent needs for a short period. There are a few wells in the structural depression of Las-Bela. The supply of water from them is mostly restricted to the rainy periods of the region. The coastal part of the depression also has a few wells, but of these only two are used by the fishermen of Lack Badok for agricultural purposes.

* Numbers in brackets refer to those of the bibliography.

Water from the rivers

A glance at the map of southern coastal West Pakistan gives the impression that numerous mountain streams and a few real rivers, namely, the Dasht, Shadi-Khor, Basol, Hingol, Porali, Hab and the Indus, provide enough water for the inhabitants of the districts, particularly the fishermen who are settled near the river mouths. In reality, with the exception of the Indus, the other rivers of the coast only flow after rain and only then provide fresh water for some of the nearby villages. Only the rivers Hab and Porali, whose beds are in a structural depression, are capable of storing rain water for a considerable period, but their beds too get dry when the rains fail for two consecutive years. Further west up to the Persian frontier a few periodic rivers and mountain streams run off swiftly and drop their waters in the ocean after each downpour of rain. Their quick flow and the dryness of their beds within a short period after rainfall are partly due to the steep fall of the river beds towards the coast and partly to the constant high temperature and evaporation. The fishermen, bearing in mind all these problems and uncertain of obtaining fresh water from the rivers, did not settle at the mouths or very near to the mouths of the rivers but mostly on or near the sand-dunes. A few villages - Khadda, Sonmiani, Dam and Pasni - are sited near the mouths of rivers, not primarily on account of the fresh water supply — although the fishermen do obtain much of their water from the rivers — but because the river mouths provide good harbours. The important rivers supplying fresh water to the fishermen, may be characterised as follows:

The Dasht river breaks through the Gokprosh range and falls into the Gwatar bay. It forms a large estuary which extends from 12 to 15 miles inland; it flows only after rain and sometimes rises rapidly and inundates the land on both sides. On the occasionally flooded land tamarisk and kahur trees grow on the soaked soils of water pools. Wherever the pools are free from trees, the water is preserved for drinking purposes. The fishermen of Jiwani use either the water from pools or from the river Dasht, whenever their local resources are completely exhausted. Farther east the Shadi-Khor breaks through the Talar-e-band hills and falls into the sea about 2 miles north-eastward of Pasni. This river receives water from numerous mountain torrents and streams. Its mouth forms a great estuary and its banks are thickly covered with tamarisk, kahur and dwarf palm trees. The total length of its course is about 50 miles and it provides the inhabitants of Pasni not only with water but also with raw materials for their mat industry and fuel after each flood. The Basol river rises in inland hills and flows into the sea close to the Ras Basol, about 20 miles west of Ormara. Its course is tortuous and narrow where it breaks through ridges. The water stands in the many pools of its bed after rain but the fishermen use only the water of the pools near its mouth. Because of the mountainous character of the region and the depth of the river bed, it is difficult to obtain water from the pools, especially from the middle part of the river. A great amount of pool water in this river either infiltrates, evaporates or putrefies. The boats of the fishermen from Ormara and Kalimat take shelter near the mouth of this river during fishing operations and draw drinking water from it. The Hingol is the largest river in Baluchistan. It falls into the sea after traversing the parallel ranges of the coast. During the fishing season groups of fishermen from Ormara, Pasni, and Dam use the area near the mouth of this river

as a camping ground. They also draw fresh water from pools for drinking purposes. The Porali, Kharari, Windar and Hab drop their waters into the bay of Sonmiani. The fishing harbour is very close to the mouth of the first three but they provide enough fresh water to meet only a part of the fishermen's needs owing to the uncertainty of the rainfall. There are no fishing villages near the mouth of the river Hab and the greater part of its water is utilised farther upstream for drinking as well as irrigation purposes. Gadani and Manjhar, the nearest coastal fishing villages, are situated about 10 miles west and east to its mouth, and their inhabitants, at times of great scarcity, seek water in the bed of the river Hab. In the upper part of these rivers dwarf-palm, tamarisk and other bushes cover the banks throughout their courses.

The town of Karachi and its adjacent fishing villages receive water from the bed of the Malir river. This water is supplied to the people by pumping it from the bed of the river. It is then stored in water tanks and after purification flows through pipes to different parts of the urban area. There are two special pipe lines running to the nearby fishing villages. One goes to the Ibrahim Hyderi village and the other runs from the mainland to the fishing villages of Baba and Bhatt islands. The present water supply is not enough owing to the constant increase of population but the water from the river Indus, diverted through a canal from Ghulam Mohamed Barrage to Karachi, will fulfill the required supply of fresh water to all the inhabitants of Karachi, including the fishermen.

Water from depressions

In some of the villages like Ormara, Gwadar and Jiwani water is preserved in primitive small tanks, formed in natural depressions the outlet of which is closed by brickwalls. Their fresh water does not last so long as that of the sand-dunes. An exceptional tank in the lowest central part of the coastal terrace of Jiwani was excavated during the second world war. It preserves the water for a long time, may be a year or two. The tank is so located that the rain water descends from the adjoining hills and ridges and fills it after every heavy downpour of rain. A wooden half roof and a few trees around the tank protect the water against insolation and reduces evaporation. During the second world war it supplied water to the garrison of an R.A.F. airfield. At present it is utilised only by the Government employees of the air-port. The fishermen, owing to the long distance of this tank from their villages, only use near water resources.

CULTURAL HISTORY OF THE ANCIENT FISHERMEN AND THEIR SETTLEMENTS

The ancient history of coastal fishermen occupying the area from the southern border of Sind to the Persian Gulf was written in fragments by ARRIAN, a Greek historian and philosopher who lived from 96-180 A.D., MARCIAN, a Greek geographer, alive in 400 A.D. and by certain Arabs. The Macedonian generals accompanying ALEXANDER'S expedition, namely, NEARCHOS, PTOLOMY, son of LAGUS, MEGASTHENES and some Arab geographers like EBN-HUKAL and ISTHAKHRI, gave a brief account of the social life of the fishermen, whose villages were found all over the coast. They described the people of coastal Makran, whose living was based solely on fish and who remained independent till the ascendancy of the Arabs in the 8th century. The fishermen of the districts of the eastern coast who lived at the time of Alexander, were referred to as the subjects of the country of Arabii; no record about their social life was preserved. From the 8th century to the 18th century they were ruled by local and foreign powers who maintained the trade of fish from the port of Sonmiani Ormara and Gwadar to other coastal countries of Arabia and southern India. (49, 54) In the 19th century the coastal fishermen and their boats were utilised by the British Army, especially when they were at war with the rulers of Sind (1).

The ancient history of coastal fishermen from 326 B.C. to the 7th century

A glance at the available historical data reveals that the three main districts of the fishermen, as seen on the coast by Alexander the Great during his retreat from India, still exist today with new or modified names, (fig. 12) which are as follows:

Ancient Names	New Names
Arabii or Kukrala	Karachi
Oraea and Oritae	Las-Bela
Gedrosia	Northern Makran
Ichthyophagai	Coastal Makran

Each district was composed of many ancient coastal fishing villages, as is the case today. A few of them are to be found near the same old sites, but the rest were destroyed. At the time of Alexander, Makran was known as Gedrosia and the people living on or near the coast were known as Ichthyophagai i.e. „fish eaters“. This region, according to ARRIAN, includes the area between the districts of Oritae and Kerman in Persia. In the 6th or 7th century the same country was known as Makran, but the Arabs claim that the name originates from them. The exact meaning of the name is unknown.

The first historical reference to the people of Makran and Las-Bela is found in the writings of ARRIAN (47). He described them as Dravidians and divided the population into two distinct groups, namely, Gedrosian and Ichthyophagai. But whatever may have been the ethnical elements which have amalgamated in the course of time to form the present population of Makran, the majority of them are locally known by the generic term Baluch and the rest are called Makrani, descendants of the Abyssinians. RAWLINSON (2a) defines Baluch or Baluchistan as a derivation of Belus or Bol. Bola was a Babylonian (Assyrian) form of Bael or Bel, the God of the Phoenicians and Druids. Some of the members of the aboriginal Boledi tribe once moved from Babylonia and settled in the valley of Kej, which in former days was

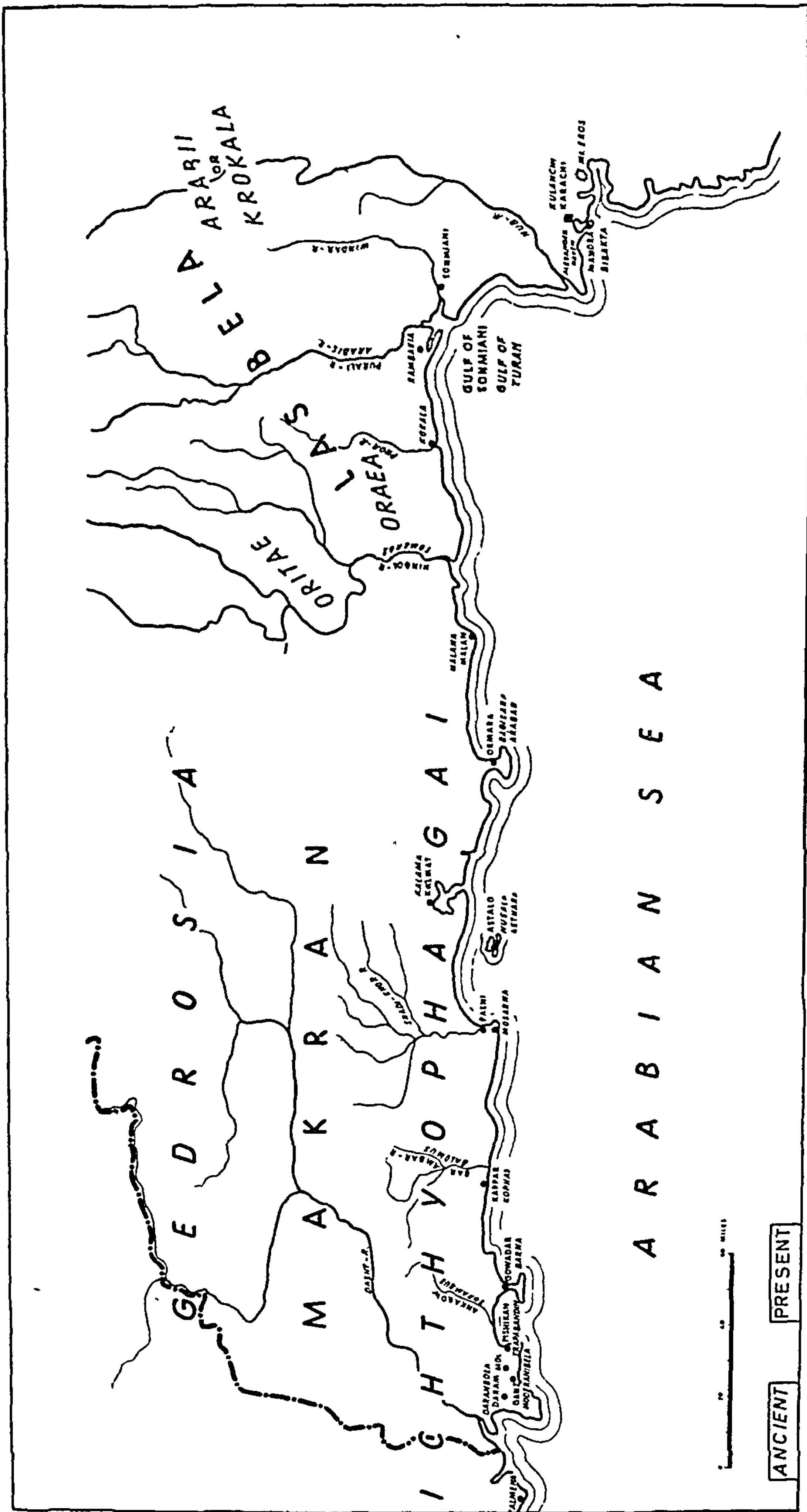


Fig. 12, Ancient and present coastal fishing settlements of West Pakistan.

known as Bolidia valley. They were the ruling people of southern Baluchistan, which was originally called Boledistan. But according to THOMAS HOLDICH (28) there is not enough evidence of Bol worshippers passing through Makran before the pre-Semitic Dravidian races of Mesopotamia were gradually displaced by the Semites from Babylonia. MOCKLER in his article on ruins in Makran (part. II, page 127) tried to give a local explanation by linking the word Baluch with Gedroash, which was probably derived from Gedrosia.

The present fishermen are probably descendants of the Ichthyophagai, who were Dravidians. These pre-Semitic Dravidians may have migrated from Babylon to India and left some of their families, as they passed, in the hills of Makran. Most of them took up the profession of fishing and settled on the coast, especially near Gwadar. Some of them left a silent record in the shape of curious little stone-built structures in groups on Damba Koh hill, which is situated 40 miles north west of Gwadar (53.b). Numerous little stone houses have been discovered on other hills. The people of the neighbouring area claim that these towns, mostly occupied by fishermen, were built by Bahman, a Persian, son of Asfandiar, about 3 to 4 hundred years ago. They also say that in former times the sea passed close to this place, which had a bunder (harbour) with a little fishing fleet. Fragments of pottery, pieces of lime, flint, knives, bones, shells, grinding stones, burnt bricks and coins were found in abundance in the destroyed houses on the hills. The coins appeared to be of Greek or Bactrian origin. These investigations led me to the belief that these places were not merely the villages of fishermen but that the majority of the population were engaged in fishing and that their standard of life was definitely better than that of the present fishermen who live within a few miles of these old ruins. In the ancient villages of Kuidza and Daranbola, now known as Ganz, a fishing village, MOCKLER discovered the charred vertebrae of fish and the shells of shell-fish. He said "I imagine these were stone hammers of a primitive form, used possibly for the breaking of the shells of shell fish, on which their owners were wont to dine. A small hone and grinding stone resembling those found in the ruins are undoubtedly of a Gedrosian town". The same people or their descendants reserved NEARCHOS (47) with tunny fish broiled in pans. ARRIAN described this event and remarked that this place was captured by NEARCHOS after little fight. Further evidence in support of the Dravidian racial character of the present population of Makran is derived from the writings of HOLDICH (28) who said "Dravidian races still exist in Makran under the name Bruahi or Brohi (Mountainer) and they occupy nearly all the eastern part of the country. They appear to be exactly where they were when they met Alexander's army in its retreat from India and can be recognised as Sakae, Sagitti, Parconic of classical times, all of which names are to be found either as tribal or local designations at the present time. There was possibly a period in prehistoric days when all Makran was peopled with the Turanian or Dravidian races. He also refers to the writings of HERODOTUS and was of the opinion that the present coastal Makran was a part of Gedrosia and classified a section of the Ichthyophagai as "Asiatic Ethiopians". The descendants of these Ethiopians may well be the present Makrani fishermen, who are looked upon as the people of Hubshi (Abyssinia) by the Baluchi tribes. They are found today in every fishing village of the coast and a German, GLASSER (24), once remarked of them "that the original home of the Hubshi was in south east Arabia, whence a body of them may very well have passed across the Gulf of Oman to seek their fortune in a land so similar in climate and physical conditions to that of their forefathers".

The social history of the ancient fishermen, known as Ichthyophagai

According to ARRIAN the Ichthyophagai and Oritai obtained fish mostly from the shallow areas of the beach, the greater part of which was under water at high tide. When the sea receded, a few fish were found on the shore and they abounded in the pools and depressions where the water still remained. Most of the fish caught were small but some, caught with the help of nets, were of considerable size. The more delicate kinds of fish were eaten raw as soon as they were taken out of the water, and this is still the custom today. I noticed this when travelling by small boat from Ormara to Kalmat in the company of five fishermen. Near Kalmat a small fish jumped into the boat and was caught at once by a fisherman and, ten minutes later, I felt that he was waiting for another opportunity, the fish having been completely consumed. They applied natural salt to large and coarser fish, which were later dried in the sun. After grinding the dried fish they mixed it into the sort of meal from which they made bread. This meal was also used to bake fish-cakes. They were also largely dependent on crabs, oysters and mussels. Fish was the main subsistence due to the lack of cultivated plants as well as pasturage. Some negligible patches of land, suitable for cultivation, were given over to the production of grain. Agricultural produce was considered a luxury, to be consumed generally by the better class of people. Similar conditions have been observed among the Meds. The Meds are fisherfolk who live principally along the coast at Sonmiani and Ormara and possess many of the characteristics attributed by ARRIAN to the Ichthyophagai (2 c). On one occasion the fishermen of Badok saved our small boat from a rising storm between the coast of Gazdan and Pasni, and took us ashore in their small boat, where cooked rice mixed with fish was served; they told me that they have only fish as their main article for subsistence and that for rice and sugar they go to the market of Pasni. On many occasions when they have no money, they eat nothing but smoked fish and drink a glass of water.

Nets and Boats. Nets were made from bark (fibres) of the palm which they twined into cord in the same way as the fibres of flax are twined. Every net was about 2 stadia (1225') long. In his translation of the works of Arrian, MCCRINDLE says that the condition of the fishermen's boats is the same as was observed by Nearchos at Kophas (Kappar). NEARCHOS narrated the conditions thus "The inhabitants were fishermen possessed of small and wretched boats, which they did not manage with cars fastened to a row-lock according to the Grecian manner but with paddles which they thrust on this side and on that into the water, like diggers using a spade. It is a curve made of small planks nailed or sewn together in a rude manner with cord made from the bark of date trees and called Kair, the whole being then smeared over with dammer or pitch". (47)

The types of net and boat in use today are no longer those of ancient times but they are still of primitive design. They are mostly based on Arab models.

Ancient dresses and appearance of fishermen. NEARCHOS captured some of the fishermen from the coast of Oritae and described them as having shaggy hair, not only on their heads but all over their bodies. Their nails resembled the claws of wild beasts and were probably used for dividing the fish and splitting the softer kinds of wood. Hard objects were cut with sharp stones. They wore the skins of wild beasts and occasionally the thick skins of large fish. Their weapons consisted of thick spears, which were about 6 feet long but were not headed with iron. FIRDOUSI

(a Persian poet, born 941 A.D.) in his poem Shahnama described (54) the same social conditions, prevalent among fishermen, on the coast of Makran before the beginning of the 8th century. Today dress and appearance of the fishermen and women are totally changed. They wear the home-made cotton cloths, which are mostly stitched on Arab patterns. They also use the imported cotton and silk cloth which is always available at Gwadar and Pasni. Gwadar is a free port, where cheap cloth is imported from Japan, China and India and from there the same cloth is brought to the markets of Pasni and Ormara.

Ancient houses of fishermen. The raw material for the construction of the houses was mostly obtained from the bones of whales, which were found frequently on or near the coast. Some whales were extraordinarily large and were sometimes stranded on the coast or left in shallow water at ebb tide. They were thus unable to escape back to the sea. Occasionally they were thrown on the coast by violent storms. The fishermen left them as they were for a time on the coast so that the skin and flesh might rot away, leaving the bare bones. Some of the whales were as long as 152 feet. The bones were mainly used in houses by the better class of people. The large bones were used as beams in the sides of the houses, the smaller ones as rafters, and the jaw bones served as door posts. The majority of the fishermen were poor and lived on the marshy ground near the shore in cabins, close and suffocating, made from the back-bones of fish.

Houses of whale-bones no longer exist on the coast. They are replaced by stone and mud houses. The majority of the fishermen still live on marshy ground or on the sandy coastal tract in close and suffocating mat huts instead of the old cabins, made of back-bones of whales.

Breeding of Domestic animals. Domestic animals, camel, sheep etc. were fed on dried fish, as is the case today in most of the villages of Makran. The animals are accustomed to eat fish owing to the lack of pasturage in arid lands. Therefore the taste of the meat from the fishermen's goat is similar to that of fish. In this connection NEARCHOS says that the mutton from the sheep had a fishy taste like the meat of sea bird (47).

Sea fishes. There is an abundance of fish in the Arabic Ocean. A small number of them, inhabiting coastal water, were caught but other larger varieties, living in the depths of the ocean, may not have been classified as fish by the ancient people. They were described by ARRIAN and FIRDOUSI in his Shahnama, who gave an interesting account of sea fishes, as follows:

"The saw lions and bulls in the sea and the bulls were fighting with the lions. Some animals had heads like those of the buffalo whose hands were behind their back and whose feet were in the front. Some had the body of a fish and the head of a leopard." (54)

The above quotation seems to be only a poetic expression of the surprise felt by NEARCHOS and the King of Persia (Kaikosru), when they saw the big fishes and sea mammals in the Arabian sea. On several occasions they were faced with the danger of colliding with sea monsters.

History of ancient fishermen from the 8th century to the 19th century

The invasion of India by Alexander the Great came to an end in 326 B.C., after which the coastal strip now belonging to West Pakistan was ruled by Buddhists and Persians. They brought many changes in northern Makran by improving the methods of cultivation. With regard to the activities of fishermen of the coastal area, no account was given by the ancient authors in their available documents. The fishermen may have lived in the same condition as that described by ARRIAN, till the Arabs had conquered the whole territory in the 8th century and built roads connecting the districts. The fishermen made use of these increased facilities and moved readily from one district to another by camel and by the ships of Arab merchants. They established social and cultural relations, especially with people of the same profession. The flow of trade was regular and many Arab traders settled in the fishermen's villages. MARCO POLO commented on the condition of the fishing population and the fishing trade at the end of the 13th century and remarked "Some of the people are idolaters but the most part are Saracens. They live by merchandise and industry, for they are professed traders and carry much traffic by sea". (2 a) Saracens is a general name given by the Europeans in the 11th century to all the people united by Islam who lived in the southern and eastern countries of the Mediterranean. Therefore most of the people in the fishing villages of the coast were no doubt Muslims but consisted of local people, most of them fishermen, and Arab traders. But many of the local people today claim that they are of Arab extraction and that their forefathers were forced to migrate from the neighbourhood of Aleppo, (Syria), in the 7th century (680—684). Nowadays Arab traders are not found in the villages; possibly they became either fishermen or farmers in the northern portion of Makran. Their trade passed into the hands of Sindhi Khojas (Ismailia Muslims) and Kathiawari merchants.

From about the 15th century to the 18th century this coastal area was under the control of the Moguls of Delhi and of local chiefs. In the early 19th century the influence of the British was gradually increasing and within a 100 years they had brought the whole coast under their control. Fishermen of the Karachi coast were the first who came into contact with the British Army officers, who gave a brief account of taxation on fish in Sind. A. F. BAILLIE (1) writes that from each boat that entered Karachi harbour, if it contained upward of sixty fish, one sixth was taken as customs and if it contained less, one fourth. The largest sorts of fish, for instance the varieties of cod fish which were dried and salted for export purposes, had an additional tax imposed upon them. The crew of the sea-going vessels, belonging to the port, paid a capitation tax on each trip amounting to nearly 1/10 of their monthly wages.

In 1839 at Karachi there were 30 sea-going vessels and about a 100 canoes and batles. The sea boats varied in displacement from 12 to 40 tons. They were of sound construction and well suited for navigation. The fishermen were known at the time of Arab ascendancy as Meds and Karaks. The name Karak has completely vanished and the name Meds only survives today at Makran, while on the coast of Karachi and Sind they are known as Mohanas.

The names of ancient fishing villages

Most of the ancient fishing villages were situated on or near their present sites. Some of them have been discovered as ruins from which domestic utensils were

extracted. In many cases the old names have been replaced by new ones, but in some cases modified forms of the ancient names can still be found. A few of the ancient villages mentioned by ARRIAN and MARCIAN were completely uprooted, possibly as a result of periodic earthquakes or coastal upheaval or subsidence. In support of the foregoing statement HOLDICH (28) states „With the exception of the coast line the topography of Makran today is the topography of Makran in Alexandrian days. This is very different indeed from the uncertain character of the Indus valley medieval geography“. Prof. SCHMIEDER pointed out to me, in the same connection, while we were on the east coast of Cape Monze and in the lower Hab river valley, the perfect line of fresh shell beds at about 80' above sea level. This gives a clear proof that the elevation of land has taken place at no distant period. Indications of a rise of the land were also observed by BLANFORD along the coast (5) to the west of Cape Monze and this may explain the total disappearance of a harbour, which ARRIAN calls Morontobara and which was apparently only a few miles east of the modern Sonmiani. The same type of evidence is found in the vicinity of Karachi, where the sea never reaches the higher water mark of former times. Here, according to the local people, stood a town with a harbour, which was linked by a branch of Chinna creek. It is said that this town was flourishing with its bulk of trade some 400 years ago. It seems that this estimate is not correct, because some old ruins of the same age or a little older have been discovered from the area 15 miles from Karachi, whereas not a single remnant of this town has been discovered from the barren tract of Karachi, except the huts of fishermen near the coast line.

The following is the brief account of ancient districts and their coastal villages. They are divided as below:

Arabii Kukrala — Karachi, Bibakta

Oraea (a portion of Las-Bela) Morontobara, Rambakia.

Oritae or Horitae (western part of Las-Bela near Hingol river)

Gedrosia and Ichthyophagai (Makran)

Bagisara (Ormara), Kalma (Kalmat), Hashtola or Asthara or Nusala (Astalu),

Mosarna (near Pasni, Barna or Badra (Gwadar), Kophas (kappar), Trapa-bandin Pishikhan), Moderanibela (Mol), Darambola (Dram and Ganz).

District of Arabii or Kukrala: The ancient name of Arabii was given to the area lying between the eastern part of Las-Bela and the western Sind. The name was derived from the river Arabis, which is now known as Purali. It is probable that the same area was also known as Kukrala, which may be a corrupted form of Karak, an old name for a family of fishermen and their town.

Karachi: Karachi was known to the local and foreign people at different times as Krotchy Bay or Curanje or Kulanchi. NEARCHOS referred to it as a spacious, fine and commodious harbour and gave it the name of Alexander's Haven. Here his soldiers caught mussels, oysters and razor fish, which were extraordinary large compared to the fish of the Mediterranean. He found pearl oysters in 11 to 12 fathoms of water all along the coast. POTTINGER, taking as his source a native manuscript (59) says that Karachi was known as Kukrala which was the corruption of the word Khor Ali. He is also of the opinion that it may be a modified form of expression for the Karaks, who were the members of a sect in the 7th. century. HOLDICH described how the Arabs attacked the Sind and Makran coast, primarily for the purpose of punishing certain Karaks and Meds, who had plundered a valuable convoy destined for Arabia. The local fishermen explain that Karachi is a corrupted

form of Kulanchi, the name of a chief fisher woman. She, along with her great family, migrated once from Sonmiani, when it was burnt by Arab pirates, and settled on the piece of land near Karachi harbour on which Merryweather Tower now stands. The same family was once again dispersed into several groups after the occupation by the British; their descendants are now living at the same places. PORTER visited Karachi (1) in 1774-5 and remarked that the town stood about five or six miles from where the vessels lay and about a mile from the side of a Chinna creek, which had not enough water in it for anything but small boats. He might have seen on the coast the fishermen's huts, as seen by POTTINGER, but considering them uninteresting to his mission he looked only at the town, mostly composed of mud houses. This town was created by a body of traders, who migrated from Sonmiani along with the family of Kulanchi. POTTINGER visited Karachi again in 1838 and described the general conditions of the houses thus: "The houses are generally mud-built and flat roofed; on the top of them are wicker ventilators facing the sea, which perform the double duty of wind-sail and sky-light."

Bibakta: The prominent island of the Karachi Bay was recognised by the fleet of Nearchos as Bibakta, which in later years came to be known as Manora. This island has been occupied by the members of the Kulanchi fishing family since the 19th century.

Oraca: The bay of Sonmiani. This bay was known during the occupation of the Arabs as the Gulf of Turan. The ancient boundary of this district extends from the western boundary of Arabil to the eastern frontiers of Oritae. The Oritae may have been the same race as that of Oraca but they were distinguished by the fact that they spoke a different language from that of the surrounding districts. ARRIAN says that they look like Indians and speak a different language. Two coastal fishing towns were prominent in the district; one of them was the capital of Oraca, called Ram-bakia, and was situated on the extreme eastern bank of the present Purali river. This river was called Arabis and dropped into a bay, running some distance inland. Now a great part of it is silted up at the coast. Near the mouth of this river, there was a high and bare island, which is now no longer in existence. The sea around this island supplied Nearchos with oysters and fish.

The next coastal town, known to ARRIAN was Morontobara. This town was fixed by CUNNINGHAM, who followed the distance given by ARRIAN, at the mouth of the Bihar rivulet, which is a small stream flowing into the sea between Cape Monze and Sonmiani. In the neighbourhood of this river there is a small ridge, locally known as Mor, which may be a remnant of the name of Morontobara. The same place, perhaps, was known to PTOLOMY as Women's Haven.

On this part of the coast two fishing villages are now situated, namely, Sonmiani and Dam. The former fishing centre is deserted, and is situated at the southern bank of the Purali river. The name Sonmiani is said to be composed of two words, Son and Mohani. Son is a woman's name and Mohani is a name given to the fisher women. In former days, before Karachi came into prominence, considerable trade in fish and other goods was carried on through the port of Sonmiani. Up to the 18th century, according to the estimate of local authorities, 500 boats were engaged in fishing and 250 large native craft were used in the carrying of goods to Mascat, Karachi, Bombay and other southern coastal cities of India. In 1805 this fishing town was sacked and burnt by pirates. It was occupied by the British in 1840 during the First Afghan War. Since then Sonmiani has never recovered its ancient position.

Moreover, the migration of the to Ekamta after the partition of India in 1947 fishermen. A group of fishermen of Dam

The small, ancient of the present by the fishermen of Dam, who

Oritae: This was a small between the Zhor river and Bas Makan. the fishermen lived here in some of them were captured by Nearchos.

Southern Gedrosia, the country of Ichthyophaga, or Makran

Gedrosia extended from The coastal region, between the by AFRICAN and MARCIAN as the country of Ichthyophaga. The called Ekamta or of Ormara. The name Ormara is said to the fishermen at Ormara of the name of an Arab Captain Almorat, who on the seaward side of the hill which was later named after him.

Kalama was another fishing center, situated on the mouth of Kalimat river. This place is now completely destroyed by earthquakes and a new inlet has been formed in it. NEARCHOS noticed a few palm trees which are still grown on the western bank of the inlet. Now this place is called Kalimat.

Harbine Islands: The present uninhabited Aruba Islands were known to NEARCHOS as Nusalis or Harbine Islands. They are situated about 12 miles off the Makran coast. Nearchos anchored off the coast and received presents of fish and goats from the natives (p. 27). The fishermen of the Makran coast use these islands today as shelter for their boats.

Kissa: This ancient village has disappeared but it stood somewhere between Pasni and Kalama, where NEARCHOS noticed a few weathered fishing boats.

Mosarna: This town, according to the distance given by AFRICAN, was situated in a small bay between the hills of Zarran and Jidda. Old inhabitants of Pasni have agreed to the fore-going statement but remember no specific name for it. This place is now utilised as a small fishing boat station by the fishermen of Pasni.

Barna or Badra: This ancient name was replaced by Gwadar in modern times. Barna was the principal town of the coast and was surrounded by many fishing villages as it is today. One of these coastal fishing villages was captured by NEARCHOS who stated that the people were more advanced than the mere savages of Oritae. Here he obtained cooked fish mixed with grain for his army and noticed many palm trees and a garden. In the bays west of Gwadar he saw other coastal fishing villages whose names are now changed from Trapabandira to Fishkhan and from Daranbela or Modernibela to Ganz.

PRESENT DAY POPULATION AND THEIR SETTLEMENTS

The population of the fishing villages is composed of many races and different confessions, which play an important role in their economic and social life. The inhabitants, although belonging to a variety of different sects, are all Muslims and are all dependent on one another economically. They are all involved directly or indirectly in fishing or trading in fish or are engaged in some profession which procures the subsidiary necessities, such as carpenter, tailor, blacksmith, goldsmith or water carrier. There are also a few shops where cloth and household utensils are sold. The members of each sect lead an independent social life and do not intermarry. The names of the sects are the Meds, Koras, Langas, Zikri, Baluchi, Reis, Kalmatis and Khoja (explanations of these terms follow). On inquiring at the major fishing villages about the racial links of the present different groups, I learned that none can identify the real origin of their own people except those who trace their ancestry back to the ancient Syrians. The fact is that, in accordance with their customs, language and appearance, the villagers are descended from the Indians, Persians, Arabs and Abyssinians. Since the conquest of Alexander the Great, they have become so intermixed and so much influenced by one another that the present inhabitants of the coastal fishing villages bear little resemblance to the ancients described by ARRIAN. The above-mentioned religious sects are found in the major fishing villages and in Karachi, the smaller villages, where all the inhabitants are fishermen, being composed entirely of Meds, Koras and Langas. The Hindus, after the partition of India in 1947, migrated with their families to the Bombay Presidency, but they left one or two representatives in each major fishing centre in order to safeguard their business interests.

The people of the Makran and Las-Bela fishing villages may be roughly divided into two sections. The first section consists of permanent residents, who are further divided into Baluchi, Kalmati, Reis, Zikri and Meds. The other section consists of temporary residents, such as Khoja and Hindus. The inhabitants of the fishing villages of Makran and Las-Bela may be briefly described as follows:

The Meds: All fishermen and sailors are known as Meds. They constitute the majority in every village. The coastal fishermen from Jiwani to Gwadar are pure Baluch but from Gwadar to Karachi they have a large admixture of alien and slave blood. The Meds are further divided into Meds proper, whose main occupation is fishing, and Koras, who are engaged as seafaring men. Meds proper from Sonmiani to Karachi are called Mohanas and in Sind Wanguras. They fish only in close proximity to their homes, except in the winter fishing season when some of them go fishing as far as Gazdan or Hingol. The fishermen of Karachi who have motor fishing boats go fishing as far as Ormara. The Koras are descended from the African slaves of the Kalmatis who in former days employed them in their piratical enterprises in the Arabian sea. Koras are very enterprising and sometimes make their way to Basra in the Persian Gulf and as far afield as Colombo and Zanzibar.

The Zikri are a Muslim sect and in number they are next to the Meds in the

villages of Makran and Las-Bela. They are not recognised as Muslims by the other sects, including the fishermen, because they do not perform their prayers according to the codes of Islam and have also modified the recitation of Kalma (the Muslim confession of faith) by changing the name of the Prophet Mohamed to that of their leader, the Mehdi. They engage in all professions, but mostly in fishing, dairy-farming and trade. They are economically better off and live in better hygienic conditions than the Meds.

The Baluchi are a superior class among the other groups of the villages. They generally possess land for cultivation far inland in the northern Makran but some of them have settled permanently in the fishing villages, in order to carry on business in fish. They are organised in small groups, the headman of each group being known as **Kauda**. He acts as a buffer between the administration and the members of his group.

The Reis are one of the largest tribes of Baluch and are most influential in the tract of land extending from the coast west of Pishukan to Dashtiari in Persian Makran. The coastal people of this tribe are now engaged in fishing. Their standard of living is better than that of the Meds of other villages, but they have lost their social status on account of having become fishermen.

The Langas are chiefly found living with fishermen's families. They help the fishermen in most of their work on land and at sea, by collecting fish, packing them in boxes and drying the nets after use. They are hard workers and have proved most efficient labourers at sea. Their standard of living is even lower than that of their masters who themselves lead a hand-to-mouth existence.

The Kalmatis are very few, numbering only about 50 families, and have their headquarters at Pasni. Their name is derived from Kalamat, which is the part of the coast where they first settled. The chief of the Kalmatis told me at Pasni that their forefathers came from Bahrain in the tenth century and migrated towards Sind; on the way some of them settled at Kalamat. They were for a long time the virtual rulers of Pasni and controlled the fisherfolk. Now they are engaged either in mat-making or trading in fish.

The Khoja are members of the Ismailia community of the Agha Khan. They are mostly traders and do business of all kinds in Africa, India and in many eastern countries. Their headquarters is at Karachi and they are not permanent members of the fishing villages. They have their representatives, drawn either from their own groups or from the members of the Baluchi, at the major fishing centres like Gwadar, Ormara and Pasni. Their original home was at Cutch Mandvi, a district in the Bombay Presidency. The majority of their members permanently migrated to Karachi or Sind after the partition of India in 1947. Their business is in most cases wholesale rather than retail. Some of the poor people of this community are remarkable boatmen. They earn their living, along with the other local boatmen, by taking passengers in their sailing boats from the main harbour of Karachi to the nearby islands or they conduct pleasure trips inside the harbour or take parties outside the harbour for fishing as a sport. During the working days of the week their earnings are very little. They work not as individuals but on the family system. The whole crew of the boat divide the total earnings among themselves after deducting shares for the owner of the boat and the captain. Much of the capital of the Khoja community is invested in the fishing trade and in transport boats. Beside their fishing activities they carry on a trade in mats, cotton and wool, obtaining foodstuffs and piece-goods in exchange.

Hindu traders are no more to be seen either in the villages or in Karachi, apart from a few representatives in the main centres. Even before the partition they lived only temporarily, without their families, at the major fishing villages and returned to India or Karachi in their old age. The entire trade was in their hands and was mostly carried on retail and by the system of barter. It is in this respect that their method of trading differs from that of the Khoja, who prefer to become wholesalers.

Around Karachi there are thirteen coastal fishing villages, each inhabited by either Sindhi, Baluchi, Karachites, Cutchi or Wangura (Fisherfolk). They are all Muslims but are known by their regional names. The coastal villages of Makran and Las-Bela, however, differ in that they are inhabited by a number of different groups, living side by side. In the villages around Karachi there are no temporary residents and business is carried out by one or two wealthier fishermen. The latter act as intermediaries between the Khoja capitalists of Karachi and the ordinary fishermen. In some cases they have become so rich that they control whole villages and make the fishermen work according to their dictates. Not only do they control the prices of dried fish for export, but the prices of fresh fish for the home market also fluctuate according to their instructions, with the result that they earn more than the individual fisherman who sells fish directly in the market. Along with the members of the Khoja community and some rich Baluch of Pasni, they also have complete control over the land and sea communications leading to the coastal villages. They own all the motor transport boats, about 5 to 8 in number, and one or two buses. The boats and buses run, according to their arrangements, on sea between Karachi and Jiwani and on land by following the Karachi-Las-Bela road till they cross the river Hab and turn, a few miles further on, towards the coast for Sonmiani. Bus traffic only goes up to Sonmiani, when the road is not affected by rain. The rest of the coast depends entirely on boat traffic. Boats and buses have no time-table and the times of their departure and arrival at Karachi or any of the major fishing villages is uncertain and indefinite. The motor boats are open and dirty, and have only a small covered space used by the captain (called Na-khudda) and other members of the crew. The boats are not permitted to carry more than 60 passengers each during their trips from village to village but I have noticed that they often take more than a hundred passengers. The owners of the boats change the date and time of departure at the eleventh hour, if passengers do not appear in sufficient numbers. They also act as agents or contract to carry food grains from Karachi to the fishing villages and on the return trip they take aboard dried fish, mats and dates. These boats should only be used for transport purposes, as they are not at all suitable for carrying passengers, who, in the absence of any other conveyance, are obliged to travel either sitting or sleeping on the food grains, when the trip is from Karachi to Jiwani or Gwadar, or on fish and date bags, when the boats travel from Jiwani to Karachi. On one occasion during my several trips to the fishing villages of the coast, I was travelling from Gwadar to Karachi and was obliged to sit with other passengers for two days and two nights continuously and saw the unhygienic conditions and hardships of the fisherfolk. Similar conditions prevail in bus transport from Karachi to Sonmiani or to its neighbouring villages.

Language: Baluch is the language most extensively spoken in the fishing settlements, except in the Karachi area. Its limits on the coast are the Malan

mountains in the east and about 50 miles west of Charbar bay in the Persian territory in the west. In the Las-Bela and Karachi coastal area Sindhi and Gujrahi are widely spoken, except in the Baluch villages. Urdu is generally understood in all the fishing villages of the coast. The Khoja community speak Gujrahi among themselves and keep all their records and correspond with the members of their sect at Karachi in the same language.

Emigration: Many fishermen from Sonmiani and the villages near Karachi move temporarily to Karachi where they work as day labourers and return to their respective villages as soon as the fishing season begins. Since the partition of India, owing to the expansion in trade and better opportunities offered at the fast-growing capital of Pakistan, most of them are now reluctant to go back to their original homes. Some of them have permanently settled in Karachi and changed their profession. They work as day labourers in the godowns of the Khoja or at the Port Trust. These emigrants are mostly the descendants of Abyssinians and are known in Karachi as Makranis; in reality only few of them are from the Makran coast. All of them maintain relations with the natives of their old homes. In Karachi the fishing population has much increased since 1947 by the influx of fisher refugees from Kutchiawar and from the coastal part of the Bombay Presidency. In Makran and Las-Bela the fishing population remains more or less constant owing to a high deathrate and particularly to infant mortality. Longevity is infrequent among Mehs owing to malnutrition, lack of proper clothing, the absence of any medical treatment and unhygienic living conditions. Night blindness is common among the male fishing population and is attributed to the diet, composed mainly of fish and dates. The growth of population is further hampered by diseases such as cholera, typhoid and malaria. The germs are spread by bugs, flies and mosquitos which quickly infect whole villages. Bed Bugs, *Cimex lectularius*, are found in all huts. In order to guard against this insect, the fishermen remove their beds from their huts every week or fortnight and lay them on the beach so that the bugs are killed by the hot rays of the sun or by the salt water at high tide. The Fly, *Musca domestica*, is a regular pest in the hot climate and is found in abundance, especially in the fishing season, at the major settlements. It is a potent source of danger and breeds rapidly in manure, fish waste and refuse left lying in front of the houses. It carries disease germs from person to person and is the cause of much cholera and typhoid. Flies breed by the million from October to March and during the day they spread over whole villages. In every part of the villages and especially in shops clouds of them settle on the food grains and foodstuffs. I have observed such pitiable conditions at Omara and Pasni, where cases of death must be frequent. Mosquitos *Culex*, are abundant in summer and disseminate malaria. They breed in stagnant water, whether fresh or salt and even in the smallest accidental accumulations of water such as are often found in the courtyards or outside the huts of the fishermen. Children are quickly infected by malaria and the rate of infant mortality is rising steadily. At the major fishing villages, apart from Karachi, no attempt has so far been made to combat insect pests by D.D.T.

Owing to the reasons mentioned above the number of fishermen has neither increased nor decreased in the last fifty years, as is indicated in table No 3. The available data, received from the district collector and other sources, are not reliable because for various reasons no proper account has been given by the fishermen

to the authorities concerned. In the past, on account of the superstitious belief that their children would die as soon as they were counted, they understated their number when a census was taken. But even taking into consideration the fishermen's tendency to understate their number in times past, all figures dating back about half a century seem to be very unreliable. This is plainly shown by the data for Ormara. For this community the district gazetteer of 1951 gives 1689 fishermen, whereas only two years later in 1903, a new census found 3000. No explanation has been given for such a highly improbable increase of population in such a short time; more recent figures do not seem to be more reliable. If all the old figures were understatements, the newer ones may be just the reverse. At the time of the last registration of the fisher-population in 1951, published in report No. 4 of the Department of Fisheries, Government of Pakistan, superstition had already lost some of its hold on the people of the coast. On the other hand due to post-war conditions, food grains could be obtained at reasonable prices only on ration cards, which were issued according to the number of members in a family. In order to obtain as many ration cards as possible, each head of a family overstated the number of his kinsfolk as much as possible. There may be other sources of statistical errors unknown to me and no attempt can be made to explain the discrepancy between the figures given by the report No. 4 of the Pakistan Department of Fisheries in 1951 and the records of the district collectors in 1954. The department of fisheries gives the number of the fisherfolk of Ormara as 4765 for 1951, and the district collector as 7165 for 1954. According to the latter source the total population of Ormana, fisherfolk and others, was approximately 10,000 at the same date. From the above it becomes plain that all demographic data about the area concerned, both old and new, are without exception far from reliable. It might even be said that in all cases the fishermen have managed not to give their exact numbers. It is, therefore, not possible to recognize clearly any demographic movements, particularly since no records exist about the number of people who immigrated from Gwadar just after the partition (1947) to settle in Pasni. Nor can one estimate the number of those Hindus who left for India at the same time.

The enclosed tables must be considered, therefore, as rather vague estimates of the fisher population of our coastal area.

Table No. 4

FISHERMEN POPULATION

Pasni District *

Names of Towns & Villages	Males	Females	Total
Pasni	1 500	1 200	2 700
Kalimat	140	110	250
Ispihak	120	100	220
Chur & Shumal Bunder	130	110	240
Kir Bunder	100	100	200
	1 990	1 620	3 610

* figures given by the Tahsildar (district collector)

Ormara District *

Names of Towns & Villages	Males	Females	Total
Hud	229	181	410
Quandalk	167	158	325
Maro	38	35	73
Kurmani	48	42	90
Qalundri	77	59	136
Ruch	44	39	83
Gurmad	147	143	290
Jaffery	43	41	84
Raso!	235	189	424
Malan	62	91	153
Rut	57	42	99
Kowari	22	23	45
Baladdo	117	111	228
Sarpat	16	15	31
Lo!	122	149	271
Tosuk	91	32	123
Gurki	148	109	257
Sikoni	33	34	67
Gyadon Raic	22	21	43
Kaleng	138	95	233
Sirkel	133	115	248
Ormara City	1419	1351	2770
	3631	3334	6965

Karachi District **

Name of place	Males	Females	Children	Total
Karachi city	3515	1040	1051	5606
Baba Island	131	116	144	391
Bhit	85	101	151	337
Adamabad	163	124	153	440
Shams Pir	125	115	122	362
Fuleh	161	97	102	360
Banglow	175	155	155	485
Garrison	66	32	36	134
Bhit (Khor)	57	16	26	99
Maughar	11	16	15	42
Gizri	69	94	115	278
Ibrahim Hydori	1165	1041	1171	3377
Rehri	631	338	321	1290
	6498	3731	4055	14284

Table No. 5

FISHERMEN POPULATION OF MAKRAN AND LAS-RELA ***

Jiwani	—
Pasni	3634
Kalimat	1132
Ormara	4765
Dam (Sonniani)	703
Gadani	600

* figures given by the Tahsildar (district collector)

** estimated by the Department of Fisheries Investigation Report 3, 1952.

*** Investigation Report No. 4, 1953 (figures are not correct)

Table No. 6

COMPARISON OF POPULATION, 1901 and 1951

Names of fishing Villages & Towns	Total Estimated Population in 1901 & 1903 (by Gazetteers)	Estimated Population in 1901, 1903, 1904 (by Gazetteers)	Total fisherfolk Population given by Tahsildar 1954	Population Estimated by Dept. of Fisheries 1951.
Gadani	—	—	—	600
Sonmiani Q Dam	—	516	—	626
Ormara	6 400	1 689 (1901) 3 000 (1904)	7 156	4 765
Kalimat	—	—	—	1 132
Pasni	—	1 000	3 610	5 654
Gwadar	—	6 000	—	—
Jiwani	6 000	—	—	—
Grand total	12 400	10,516 or 9,305	10,766	12,776

Fisher Settlements

The fishermen established twenty-eight permanent settlements on the 400 miles (640 km) of the West Pakistan coastal front. They are nearly all close to the sea, with free access to the landing beaches. Five of them are seats of district collectors, who conduct the administration. Apart from these 28 settlements there are thirty camping grounds situated between Sonmiani and Pasni. They are used only in the winter fishing season and at that time they look like permanent settlements. They have permanent names. I have visited nearly all the camping grounds and I learned the names from the fishermen (See p. —).

Karachi is the only urban settlement (City), which handles the foreign trade in fish and has direct and indirect connections with all the fishing settlements of the coast. The two types of permanent fishing settlements, as described above, differ in that the permanent central settlements are composed of different sects of Muslims and consist of huts, houses, shops, curing yards, fish markets, a school, a doctor and better landing facilities, whereas the other type consists only of huts, houses and curing yards. In order to distinguish between the two types of settlements the status of a town of a low grade (13, 12) is given to those from where the administration is carried by a district collector (locally called Tahsildar) and a central place for the businessmen, customs, post and telegraph offices, although they do not possess all the essential characteristics of an urban settlement. For instance, there are no roads, no police, no cinemas and other recreation centres. Other settlements may be called villages. It is very surprising to see that the whole administration of such a town is carried on by the Tahsildar with two or three subordinates and two rifle-men for a population ranging between 6000 and 10,000. He enforces judgements on all matters relating to crimes and other public affairs

Table No. 7

LIST OF THE PERMANENT SETTLEMENTS AND CAMPING GROUNDS

Permanent settlements with sort of admini- stration Terms of lower grade	Other permanent settlements Villages	Camping grounds
Dam Sonmiani	Baba Island	Punkara
Ormara	Bhit Island	Dundewari
Parsi	Adamabad	Pora
Gwadar	Shams Pir	Sapat
Jirani	Buloh	Hadi
	Bunglow	Chadma
	Garrison	Malar
	Bhit (Khor)	Pitook
	Manhar	Tolgore
	Giri	Gore
	Israhim Hydar	Kohisrati
	Rabri	Balaro
	Hingol	Taq
	Gord	Sikono
	Dubband	Basol
	Hud	Jaffery
	Kaimat	Murgani-Chok
	Gur-sunt	Nullani
	Chur-Bundar	Ispick
	Simal Bundar	Sunnari
	Pishikhan	Rumbaro
	Ganz	Brangoli
	Gadani	Kumb
		Badok
		Nonara-Kuch
		Tunkonug
		Serowash
		Hudor
		Chashanisah-Gurrani

of the people in his jurisdiction, after consultation with the headmen of the different sects. The town of Gwadar was a part of Baluchistan before the occupation of the British. Now it is administered by a British Civil Servant as Commissioner, appointed by the independent Sultanate of Muscat and Oman. It is a free port and a stronghold of smuggling. The business men are all Muslims and 90% of them are nationals of Pakistan and Bharat. They import foreign cloth and other cheap goods from Bharat, China, England and Japan in order to smuggle them to the various markets of West Pakistan. The post and telegraph lines are controlled by the Government of Pakistan. The value of Bharat currency is greater and commands the market. Even in such central settlement only a few guards armed with rifles are to safeguard the interests of all the inhabitants, for the rest social and

administrative conditions are essentially similar to other nearby fishing towns of Pakistan. The towns of Ormara, Pasni and Gwadar are composed of two or three hamlets at short distances from one another and each held by one or more of the different sects composing the population. Each village consists of one cluster of huts and houses only. The inhabitants of villages are dependent on the towns for all the basic necessities of life, and their administrative affairs are directly dealt with by their respective district collectors. They go to the towns either by boats or camel once or twice a week to sell fish and on their return bring cloths, household utensils and foodstuffs, consisting mostly of rice and sugar.

Since October 1955 the fishing settlements of the coast are under the direct control of the West Pakistan Government. They were formerly administered by three different units, namely, Makran, Las-Bela and Sind. Two of the former units allowed the fishermen to live as freely as they liked and permitted them to establish new villages wherever they found it necessary. The fishermen have to pay the state duty of Rs. 1/4/— at Pasni and Rs. 3 at Ormara before building a hut in any of the permanent settlements. No charges are levied for the use of camping grounds and other parts of the coastal area. The growth of the villages and the construction in them are mainly controlled by the physiography of the coast and the natural resources of the surrounding areas. The whole process of establishing a fishing village begins with the selection of a suitable natural landing on the coast by experienced fishermen. After having located a suitable landing they start erecting huts and building houses, with local raw materials, close to the landing beach. Such a place is later called after the fisherman who first occupied it. There is not only in the villages but in the fisher town too, no municipality, no sanitation or planning

and port purposes. At the present moment the Government has drafted plans for new settlements on the coastal strip in order to transfer the present population from the island villages. The plan for a new fishing harbour is being carried out and its construction, close to Kemari port, is in its final stages.

The fishermen living on the eastern coast from Karachi to Sir Creek, the frontier between Pakistan and Bharat, face problems created by the Indus delta. They could never find permanent sites for their villages along the creeks of the delta because of silting and the shifting of its water currents. There is no solution for this problem but today it seems to be a minor handicap compared with the great economic advantages of the nearby capital and good road communications to the inland towns. The permanent fishing villages of the delta are a long way from the coast. The fishermen erect temporary huts between the creeks in the fishing season, and remove them in summer when they expect floods in the delta and when the monsoon blows.

Every fishing village consists of an assortment of huts and houses. They are different in construction, design and in the material used in them. They can therefore be broadly classified in the following groups:

1. Huts
2. Houses
3. Curing yards
4. Mosques

Huts are found in all the villages of the coast and a greater number of fishermen live in them. They are made with local resources, namely, mats, mud, ropes and poles. The material for the making of mats is derived from the Pan Elephant Grass, *Typha clephantina*, (2b) and Farah, *Nannorrhops ritducana*. On the Karachi coast both these plants are available, but the first is predominant and is extensively used. It grows abundantly on the banks of the mouth of the river Indus, especially in the coastal creeks and in the marshes. The other is found only on the hill slopes. The fishermen prefer the first type and cut it close to the soil. They are careful not to disturb its roots, so that it will grow up again quickly. Farah is a wild dwarf palm, locally called Pish (2c, 2a) and grows abundantly on rocky grounds, on the slopes of hills and in the beds of rivers and streams. It is the only shrub used extensively in mat-making at the fishing towns and villages of Las-Bela and Makran. The leaves of this plant are also used in the manufacture of fans, baskets, caps, sandals and other articles for local use. Ropes are also made from it but they are not as strong as those made from Draru, *Crotalaria burhia*, (2b). Mats are made by women, especially the fisherwomen of the settlement. They are made by skilled hand labour and used not only in the construction of huts and houses but also to spread on the ground to sit or sleep on and to place things on. These mats are rain-proof and so strong that they last for fifty or sixty years (2a). The fisherwomen of the settlements are trained at home from childhood and learn to make either mats or baskets. They do this work only after performing their household duties. No encouragement has been given by the authorities for the training and expansion of the mat industry. According to my calculation, on the basis of the reports given me by various fishermen, a fisherwoman takes at least one week to make two mats, whose size is about 10×5 feet.

Each settlement consists of mat huts, jumbled together in disorder and divided by narrow zig-zag lanes. The huts are of two types. They are either made solely with mats covering wooden stick frames or with mats, mud and poles. The making of the former is very easy and such huts are portable and cheap. They are con-

constructed by the inhabitants themselves and require no trained labour. Each hut costs not more than Rs. 10/—.

It occupies a small area about 10×5 feet and consists of one room with a thorny enclosure, which takes more or less the same space in front of the main entrance. The enclosures are made of sticks from rough local plants, about 4 to 5 feet high, and generally covered by mats or old fishing nets or date-palm leaves. In certain cases half of the enclosure in front of the entrance of the hut is covered by a mat roof and in the corner is the family hearth for cooking food. The huts, compared to the houses, are low, being not more than 7 feet high at the front and back and 10 feet high in the middle. The mats of the sides of the huts, if they are constructed on wooden frame (fig. 13 A), can easily

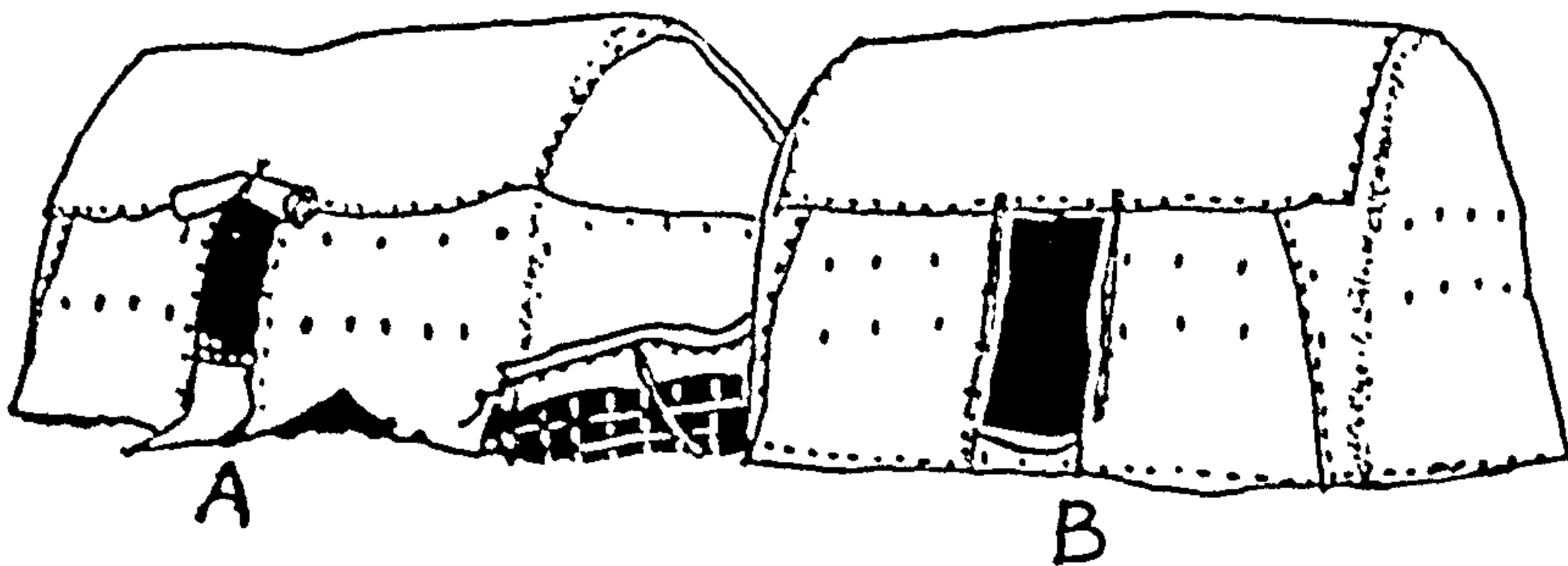


Fig. 13, Huts at Ormara A. Rounded hut, B. Dome-shaped hut.

by lifted about one or two feet from the ground for the light and fresh air. This temporary ventilation is used by the inmates mostly on summer evenings. There are no windows or other fixed ventilators. The other type of hut is not movable but is fixed to the ground with mud foundations, which are about two to three feet high. The upper structure is the same as in the first type, so that the huts differ only in the foundations. These huts can not be blown down by stormy winds, but in the hot season the absence of ventilation makes them suffocating and disagreeable. In the making of these huts the fishermen have adopted two designs, parabola and gable roof. The former is mostly to be found in Gwadar and the latter in other villages of the coast. The parabola design is either dome-shaped or the rounded shape is given to the roofs only. Rounded huts (fig. 13 A) are constructed on a wooden frame, about 6 feet high, to which small sticks are tied until close apertures are formed; the frame is then covered with three pieces of mat, two small pieces being placed on the sides and a larger one covering the front, top and back portions of the hut. Dome-shaped huts (fig. 13 B) are cheap and are made with three pieces of mat only. There are no wooden frames for the support of the mats as there are in round shaped huts. The sides of these huts are stitched in order to maintain stability. There is only one room and no ventilation by lifting a part of mat in such huts. No foundation is made for either of these types of huts, but poles are sunk into the ground at each corner. Rounded and dome-shaped huts are locally called *har-pusht* and *tuppu* (2a). The other design of hut commonly found among the fishermen has a gable roof. The materials used for this type are three wooden frames, one for the sides and two for the roof, four poles, one thick central beam and mats. Date palm leaves and old nets are added, if available, but are not

essential. The construction of this type of hut (fig. 14) begins with the fixing of 4 corner-poles in the ground; then a wooden frame up to the height of 7 feet is fixed to the poles. Two of the remaining small frames are placed on the larger frames and fixed with the ropes; the other sides are firmly attached to a wooden beam, placed at the pointed summit of the hut. This process of construction gives the gable design to the roof. Such a hut is called Kargin (2a) in the settlements of Makran. The whole structure, sides as well as roof, is then covered by mats, which are closely tied with ropes of local manufacture. Date-palm leaves and used fishing nets are placed over the roof in order to keep them in place. The entrance lies on one of the longer sides and the gable runs from one short side to the other. In a few cases the ground inside the hut is plastered with mud but mostly it is kept as it is.

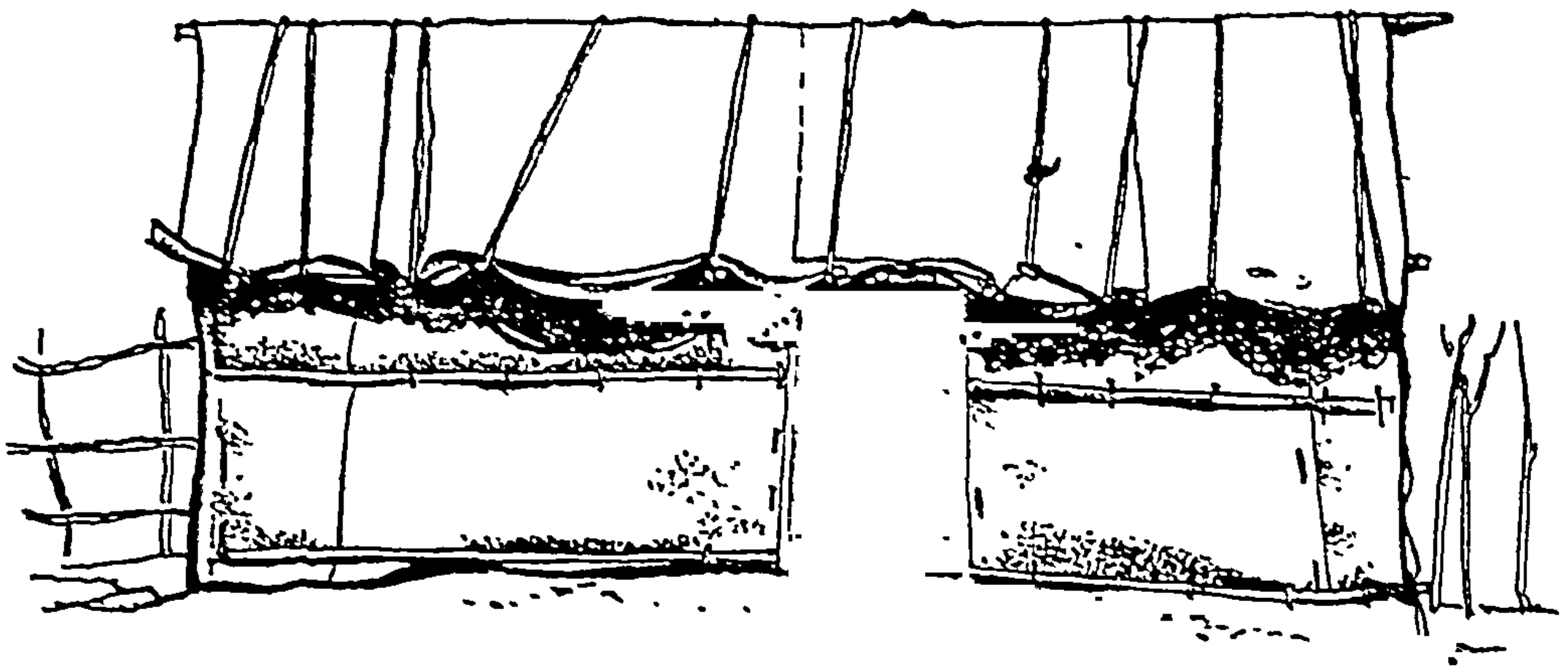


Fig. 14, Gable roofed hut at Dam (Sonmiani).

The Meds localities in the settlements of Makran and Las-Bela are congested in spite of enough space for expansion in the surrounding area. The Meds either construct their huts very close to one another or attach additional huts to their main ones soon after their daughters get married. These extensions are similar in construction to the main huts but are lower, being built on the side wall of the main hut. This congestion is, however, not found in the hamlets of the Zikri. Here, too, the huts are not sited in an orderly fashion, but the lanes between them are wider. Among the Zikri sect, a newly married couple starts an independent life and builds a new hut near others but separate from them. The people of this community are not so numerous as the Meds but they occupy more space in permanent hamlets. The space occupied by the Zikri and Meds for their hamlets, to judge by a rough estimate at Ormara and Pasni, is between about 2 and 3 square miles for the former groups and one to two for the latter. On the islands of Baba and Bhatti near Karachi, the settlements have become congested during the last fifty years, but this has not been because of social reasons. It has happened partly because the land around the settlements is the property of private persons who do not belong to the fishing communities, and partly because the Government has prohibited building on some sites.

The huts of a type elsewhere used by nomads belong to the very poor and

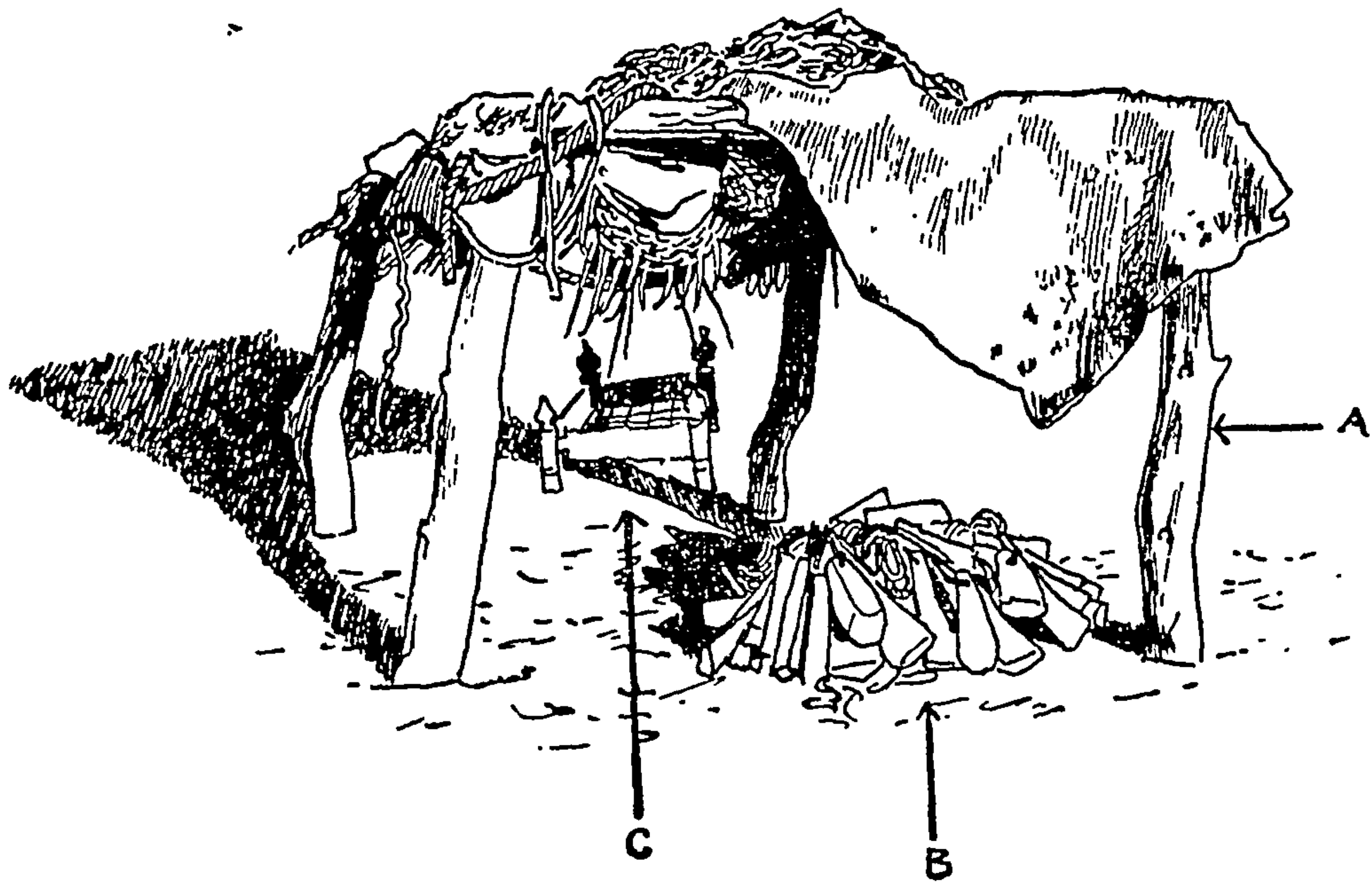


Fig. 15, Hut of nomadic type (Jiwani) A. Wooden poles, B. Buoys, C. a cradle.

shifting section of the population of the fishing settlements. Such huts are made from mats, goat skin, rough thick trunks of trees and sticks. They are of two kinds. In the first kind, mostly adopted at Jiwani, a strong frame-work of poles is made over which are stretched mats in summer and goat skin in winter. The posts stand more or less vertical as shown in figure 15. The second type, consists of

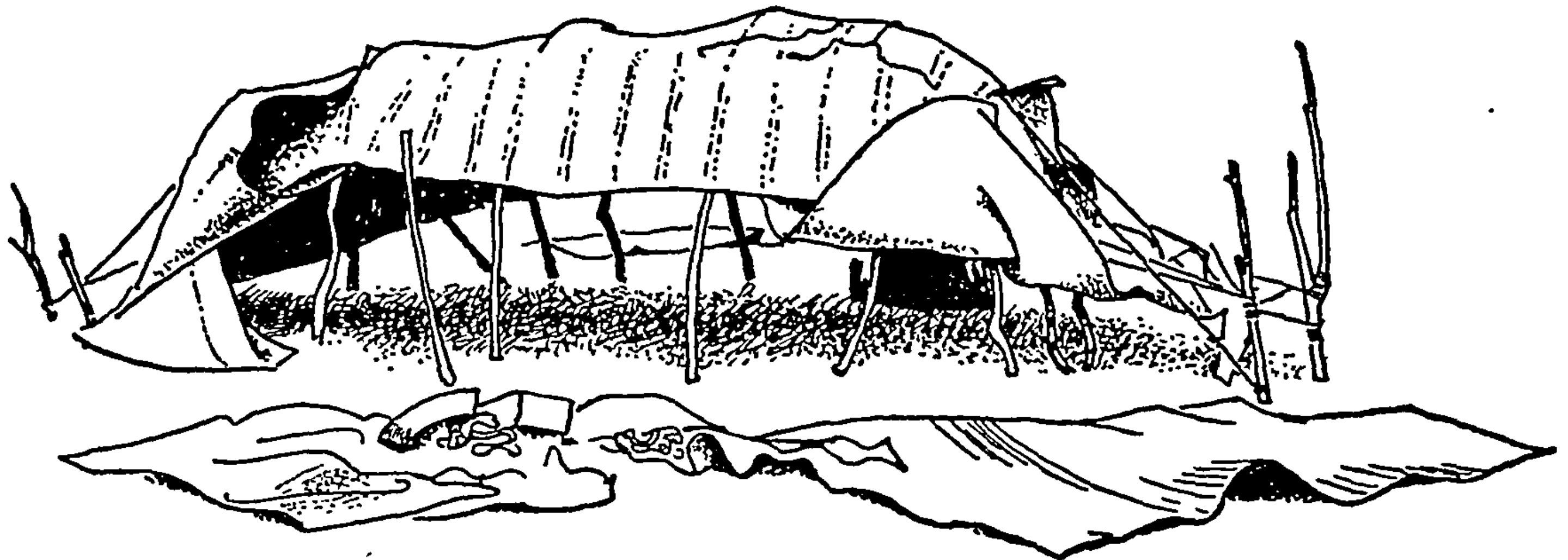
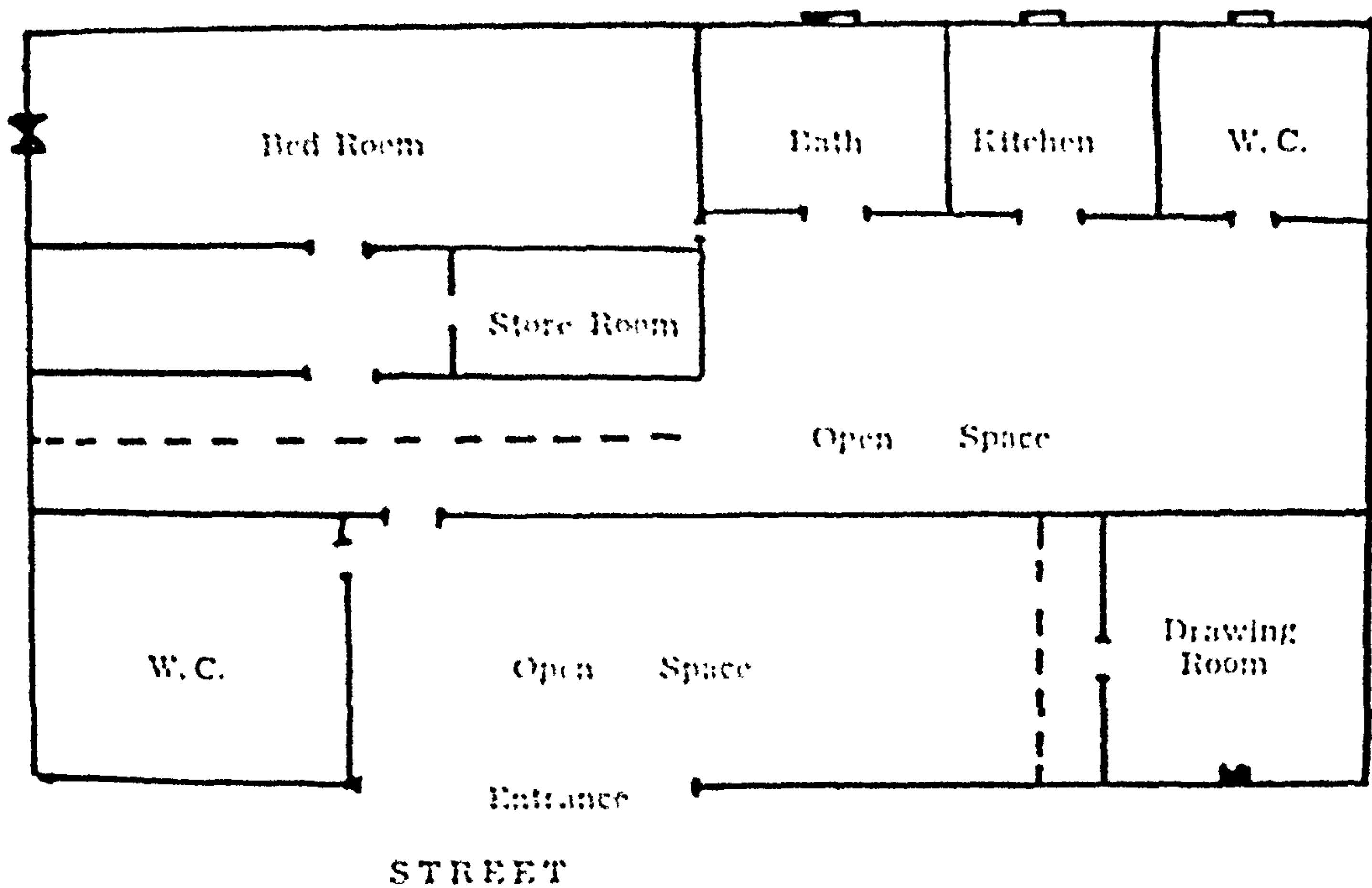





Fig. 16, Hut of nomadic type (Ormara).

similar material with the exception of the strong poles, which are replaced by sticks so that the whole structure takes the shape, shown in figure 16. The inmates can take these huts to pieces in a few minutes and move with them to another settlement of the coast where they are sure of getting better prices for their fish or better pay for their work. They spend most of the months of the year at Ormara, Gwadar and Jiwani.



Ventilator 
 Window 
 Verandah 

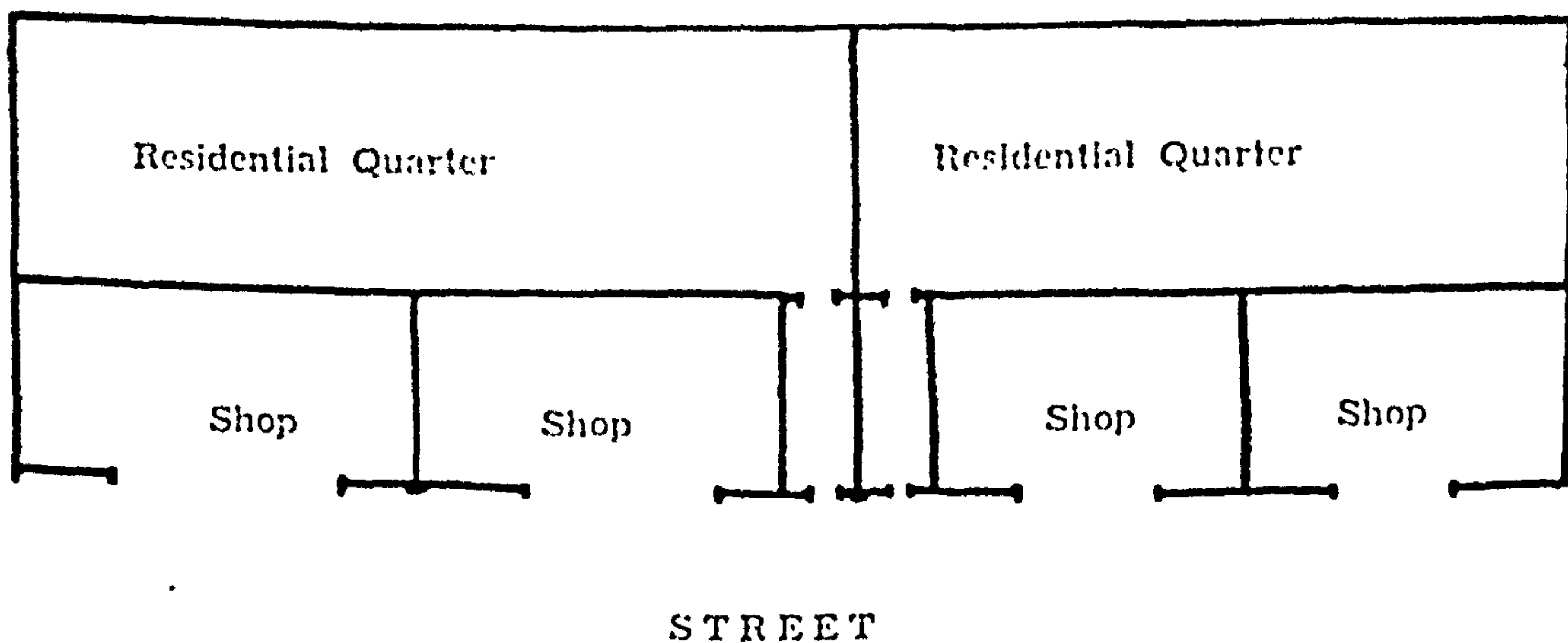


Fig. 17. Rough sketches of the businessmen's houses at Pasni, Ormar

Houses may be classified according to the method of construction and material used. They may be mud, stone or plank houses. In the settlements of Las-Bela and Makran, mud houses are common and stone houses are very rare, perhaps one or two only because burnt bricks are not available and small stones are not at hand. These materials have been imported and used only in the construction of mosques or in the houses of the rulers or in the government quarters, built for post and customs offices. Mud houses are of two types. The better (see figure 18) is that which consists of a wooden frame to which pieces of wood are tied until small apertures are formed in which mud will stick. These interstices are then filled with thick daub or wattle so that the whole frame can be covered from outside as well as inside. The foundation of such a house is only between one and two feet deep, the depth to which the wooden frame of the walls is sunk into the ground. On the roof, which may be gabled, sloping or flat, three layers of dwarf palm matting are placed, leaving some open space for a wind-catch (fig. 18 A). It is then plastered with mud. The wind-catch is about 2 to 4 feet square and 2 to 3 feet high. It has a slope roof covered by either wooden planks or a small wooden frame with mats. It faces towards the counter direction of winds in order to check their force and let them descend directly in the room. Nearly all the big houses have flat roofs, the gable design being used only in smaller houses. The verandah is found in all houses and a slope is given to it. Figure 18 B shows a deserted house at Sonmiani. It has not been repaired since the Hindu inmates left for Bharat after the partition. It was damaged and the mud plaster from the walls has been worn away by weathering so that the wooden

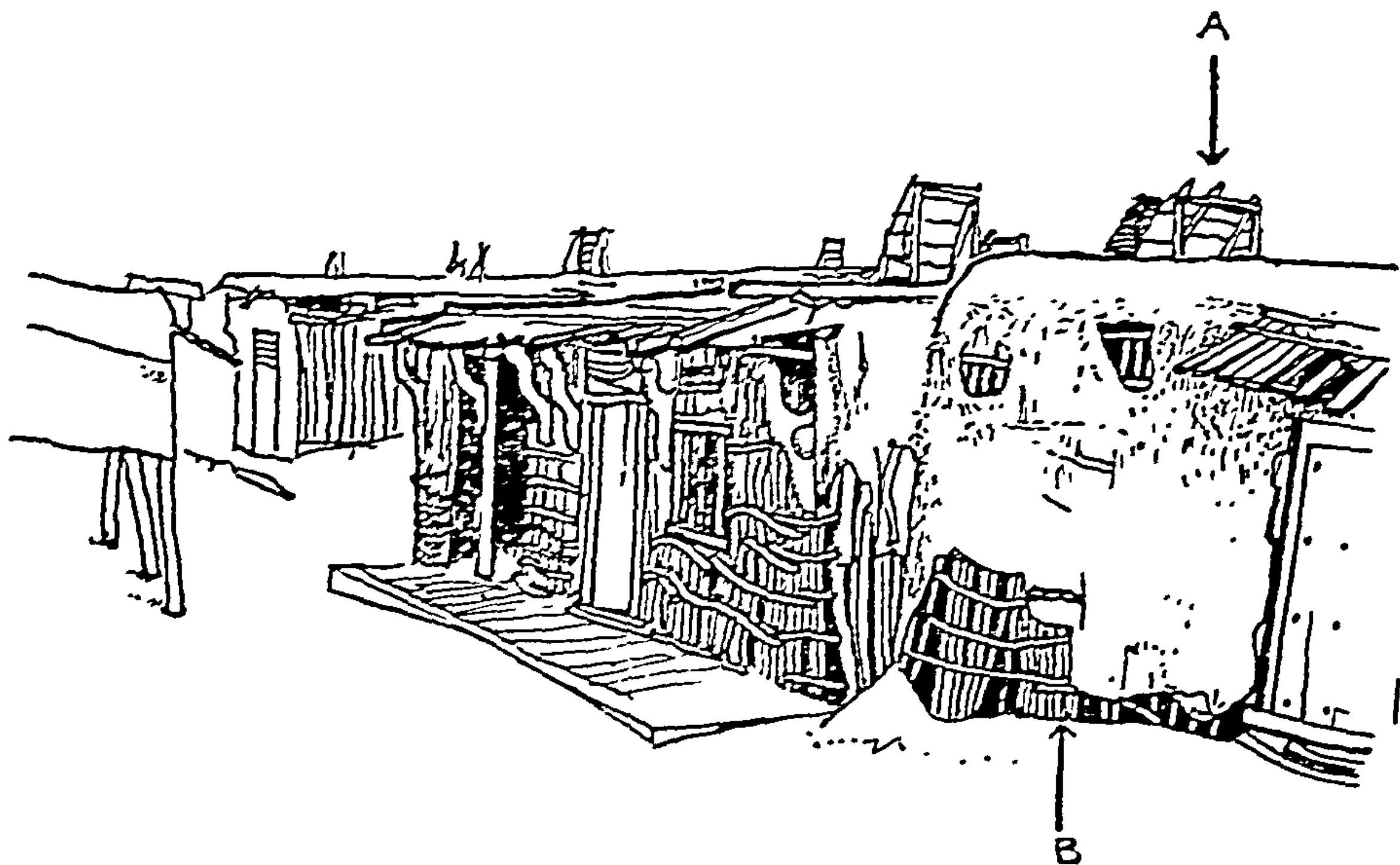


Fig. 18, Businessmen's Houses (Sonmiani) A. Wind catch, B. Wooden frame.

frame of the house is now clearly exposed. The second class of mud houses may be called Adobe. They are made without wooden frames either from sundried bricks or by placing the wet mud in the wall so that it will dry directly under the sun. These houses have flat mud roofs similar to the first type. They are mostly built by the poor section of the business community and cost not more than Rs. 300/—.

Stone houses are common in the fishing villages of the Karachi area and are similar to those at other settlements of the coast. They differ in the materials used from those of Makran and Las-Bela. Their walls are made of burnt bricks or natural stones or both. The roofs are made of wooden frames over which tiles, zinc-sheet, wooden planks or mats are applied. Figures 19 and 20 show the different materials used in the construction of houses at Baba and Shams Pir Islands. Some of the houses on these islands are made entirely of wooden beams, boards and planks.



Fig. 19, Houses of the fisherfolk at Baba Island. Note the popular gable roof.

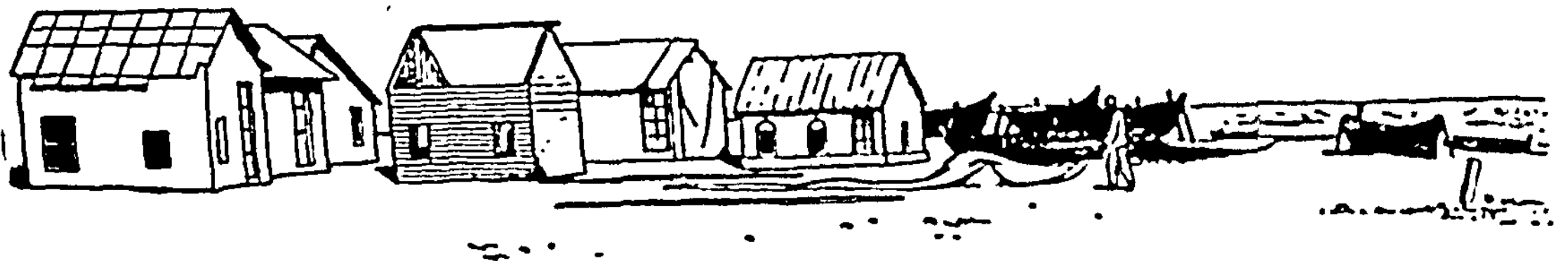


Fig. 20, Houses of fisherfolk at Shams Pir Island. Note the use of zinc sheets, tiles or wooden planks on gable roof.

They are situated on the marshy area of these islands. The whole structure of these houses is supported by four strong piles. During high tides the sea water touches the poles and when the current is stronger than usual it passes through the poles and touches the foundations of solid houses. Wooden planks are also used in making small movable shops (Fig. 21 a shop at Bhatt island). They are like boxes supported by 4 poles and entirely made of wooden beams and boards. The shop-keepers sell sweet-meats for children and cigarettes and betels for the inhabitants.

Curing yards exist in all the permanent fishing settlements, where they are required for cleaning, salting and drying fish. They are placed near the beach in all the settlements of the coast except in the Karachi harbour area. In Karachi they are located at Khadda, a few miles inland from Keamari harbour. They are built of bamboo, wooden sticks, mats and ropes and occupy more space than huts and houses. A compound wall, made of wooden stick frames, is provided for them. In a curing

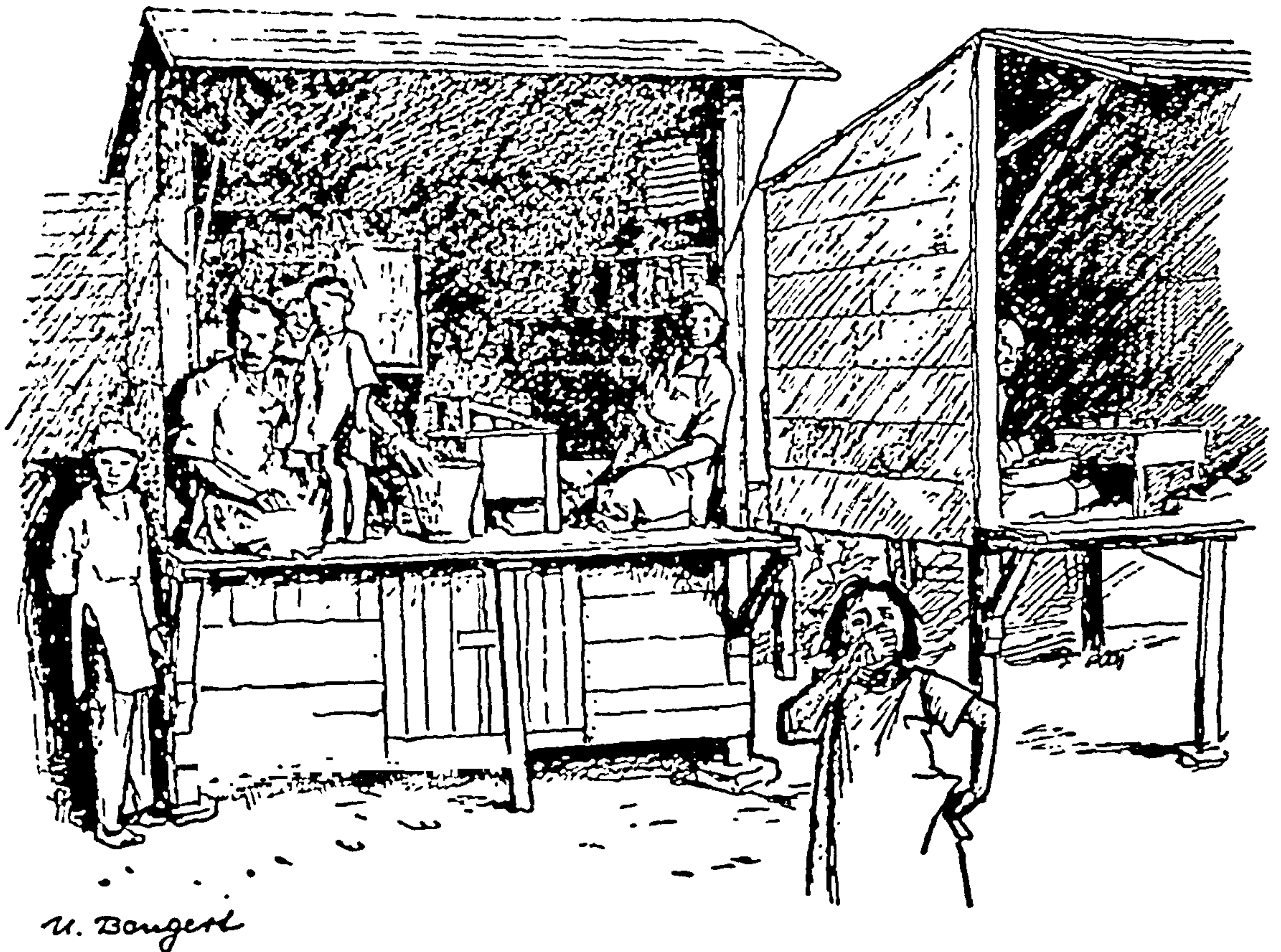


Fig. 21, Small shop on Bhatt Island, selling sweetmeats and betels.

yard half the space is given to cleaning and salting the fish and this part is covered by a stick frame supported by poles. Mats are stretched over the frame in order to give protection against the hot rays of the sun. The salted fish is dried over the mat roof and on the open ground inside the curing yard. In the other part of the curing yard the owner has two huts or houses with a verandah for store rooms and offices, and the necessary tools are kept either in one corner of the curing yard or in a hut.

Mosques are built in all the permanent settlements and the best possible available materials are purchased from the social fund of each settlement. They are used for prayers as well as for schools for the children. The building materials used in the mosque differ from settlement to settlement and depend on the strength of the social funds of each settlement. Figure 22 shows the mosque of Ormara which is made with imported building materials.

Fences around the fishing settlements are not common, but may be seen in some of the permanent settlements like Ibrahim Hyderi, Sonmiani and Jiwan (fig. 23). Fish waste and other dirt thrown out daily by the people has piled up to form walls as high as the houses which almost disappear from sight behind them. This waste accumulation may well be compared to the meso-lithic Kjolden-möddinger or kitchen waste of Denmark. Near the beach of many villages similar waste heaps are formed to attract the fish, for it is a strong belief of the fishermen that the big fish are attracted towards the coast when they smell the waste of small fish lying close to the beach or near the curing yards.

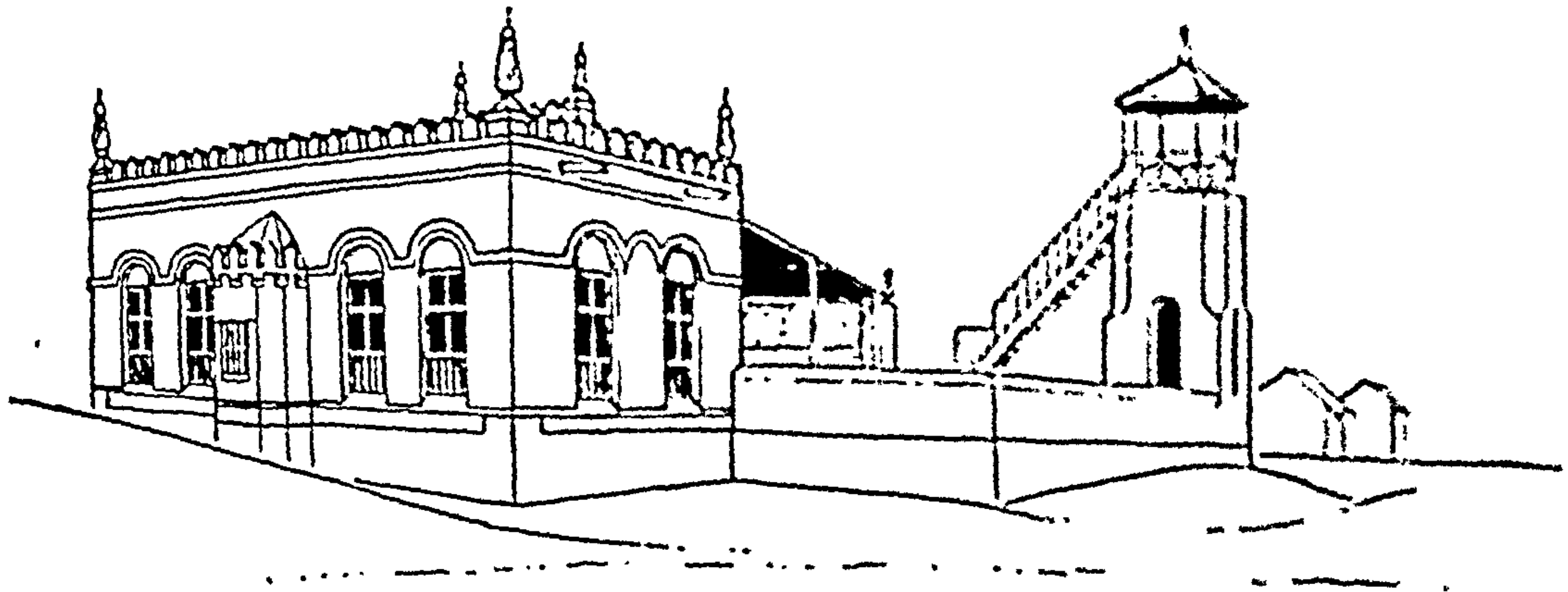


Fig. 22, Mosque at Ormara.

Note the imported building material.

There are no reports and no reliable information available about the size of the permanent fishing settlements and the number of huts and houses therein. According to rough personal estimate, and calculation according to maps, the size of a fishing town occupies an area between four to five square miles and the villages

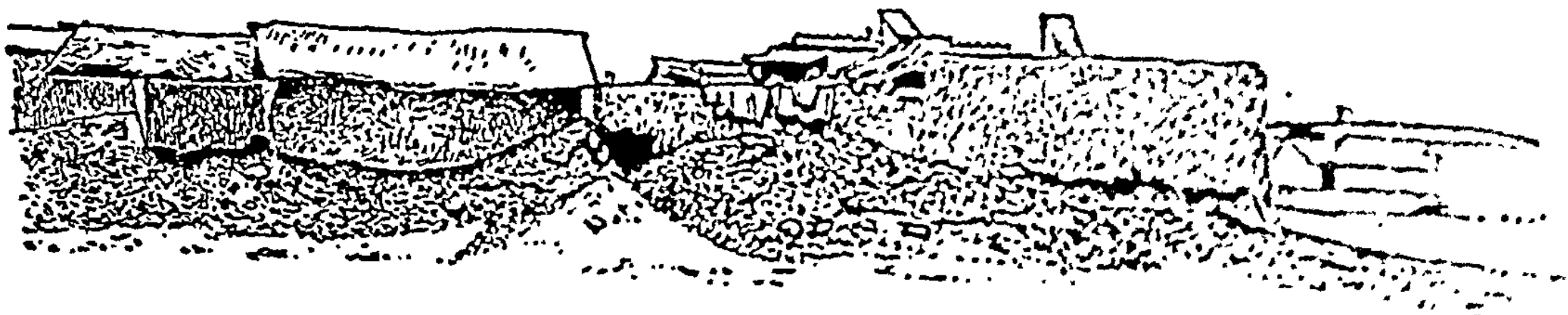


Fig. 23, Houses at Sonmiani.

Note heaps of waste around the village.

vary within one square mile on the coast of Makran and Lar-Bela. The villages of the Karachi area differ between one to five square miles. The district collectors of Ormara and Pasni gave me the following figures about the number of huts in their divisions but no reference had been made to houses.

Table No. 1

NUMBER OF HUTS IN VILLAGES OF OSMARA AND PASIR *

Ormara Division		Pasir	
Name of the place		Name of the place	
Hud	118	Pantai	1274
Ruch	20	Kalimat	14
Gurud	60	Ipibuk	69
Jelary	21	Chur & Shumal Bunder	14
Bum	101	Har Bunder	152
Melan	21		
Det	19		
Howen	14		
Daluddo	10		
Serpi	11		
Lat	42		
Taruk	17		
Gurid	71		
Sihona	13		
Gayaban-Rain	11		
Rainur	30		
Sirid	20		
Ormara City	109		

* The figures are not reliable and give no clear idea of the types and designs of huts and number of houses, however in order to have vague estimates some of the available figures have been given in this chapter.

FISHES AND FISHING

Sea fishes of West Pakistan

The West Pakistan marine fisheries are broadly divided into two types, oceanic and coastal. In the open ocean, about 10 to 15 miles away from the coast at a depth from 80 to 100 fathoms, large and swift fishes such as tunny (*Thunnus*), sword fish (*Xiphias*) and many other species are caught. Coastal fishes may be described as those forms that live comparatively near to the shore, like mackerel, shark and kurr. They present a far greater abundance and diversity in the shallow waters of the Arabian continental shelf than in the abyssal depths. They are found very close to the shore or near the mouths of the rivers in winter. Their distribution and the limit of migration is determined by the temperature of the water and by the food supply. The migration of fish occurs for two reasons, search for food and a safe place for reproduction. In the Arabian sea in summer, owing to the monsoons and high temperature, most of the fishes remain on the sea bottom or migrate to a protected area and the result is little or no catch. In winter the sea is calm and the surface water is warmer than the sea-bed. As such fish prefer to live near the coast for reproduction and food, they are found mostly in the shallow water of the continental shelf. The other attraction for big fishes is the enormous concentration of small fishes, such as sardines, near the coast, in the bays or in the estuaries. There are altogether about 200 different fishes caught on the coast of West Pakistan. A few of them are consumed locally and the rest are salted for export. If a new type of fish is caught and the fishermen know nothing of its value, they throw it back alive into the sea.

The following is a brief description of the most valuable fishes, shell fish and crabs, caught in the Arabian sea by Pakistani fishermen for consumption and export.

Shark belong to many genera, varying in length from 6 to 18 feet. They are caught all the year round but are not used for home consumption. They are very heavy and between 6 and 10 may be caught in one operation by long lines. The fishermen of Ormara told me that during monsoons a large number of shark is caught some 40 miles south of Ormara. It seems that there might be a place known to the fishermen, where shark gather for protection against the high temperature and heavy waves of summer; moreover in summer this part of the sea is less affected by sea disturbances as it is in the east. Fins and oil are the most desirable products of the shark. Shark oil is only used for smearing the boats.

Drums or Crookers (Kurr or Swa) are caught in large numbers during October and December and again in March and April. Each of them is about 3 feet long and 1½ feet broad and the weight ranges between 16 and 30 pounds. The air bladder of this fish has a great market value and the fishermen often extract it from the fish they catch, throwing the carcass back into the sea. The famous places for fishing drums are Kalmat and Gazdan.

Threadfin are caught in large numbers near the mouth of the river Indus from February to April.

Pomfret are found during nine months of the year. They are abundant in the cold season. Each school generally consists of more than a 100 fish.

Mullet are abundant in the shallow margins of the coast and in creeks.

Cat fish (Galle) vary in length from 12" to 24". They start gathering near the coast in large numbers in February for reproduction and are caught mostly in March and April when the number is sufficiently increased. Most of them are caught with hooks and are called Khayn and Dahan. Some consumption of this fish is still but it is cured and dried for export.

Palla (Gray Mullet) are mostly caught in March and April when they congregate before travelling up the river Indus for breeding. The smaller fish are not used as food but are dried for the preparation of manure. The absence of this fish near the Makran coast may be due to the lack of perennial rivers.

Skate are known to the fishermen of Makran as Kair and Sira. They are cured for export and seldom consumed.

Ray are caught in large numbers and are of at least 15 species, the most famous one being the eagle ray. They are seen jumping in the waters between Quetta and Kalimat. They are cured only for export.

Tunny, Mackerel, Bonnet fish, Silver bar fish, Leather jacks, and Snapper are the important fishes caught mostly for export. Leather jacks and Grunt fish the coast in vast schools from March to May and again after the monsoon.

Sardines and their allied species are caught all over the coast. They are abundant in the waters of Karachi and Sind and visit the coast in schools particularly. They are not used as food but are very good as bait and for manure.

Prawn are caught in shallow waters and in creeks and are of different species known locally as Kairi sari and Jari sari. The process of curing prawn is simple. They are first boiled in an iron pan (Fig. 21) and then dried. A small quantity is used in the home market but the rest is exported, mostly to Ceylon and Burma. In 1911 a first shipment was made to the U.S.A. (5).

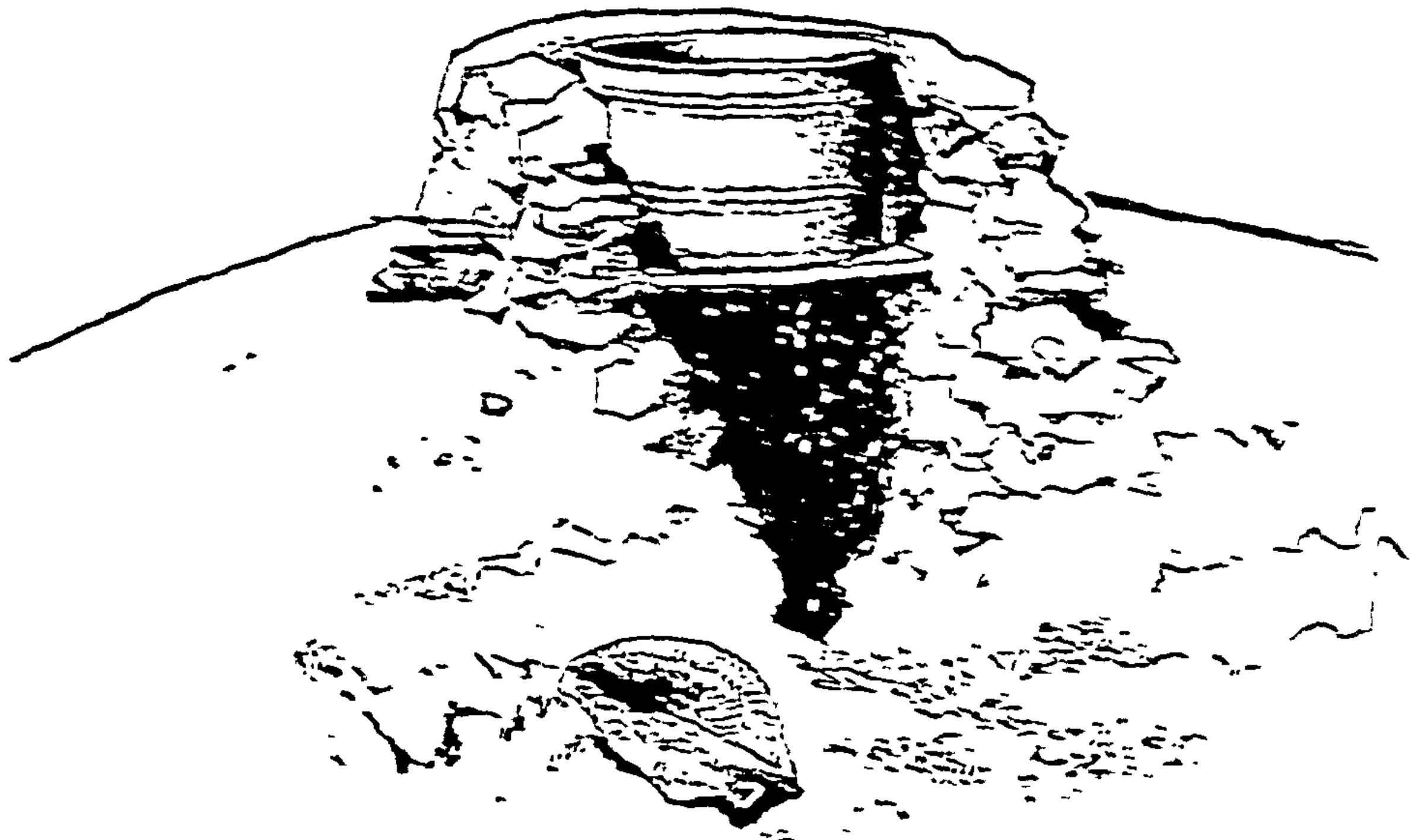


Fig. 21. Open Fire Place for boiling prawn (Lachin Haidi fishing settlement).

Edible oysters, pearl oysters and sponges are found in the West Pakistan coastal waters but they have not yet been exploited commercially.

The exact figures of the total production of fish and crab are not available. This type of record at present can only be maintained by a state officer or a contractor, who take 10% of the total landing; even such records are either not preserved or not provided owing to the interests, best known to the contractors. However the yearly production of fish, based on the estimate, given by the department of fisheries in its report on fisheries (8, 9) is approximately 29 000 tons, of which Karachi alone contributes roughly 20,000 tons (see table No. 9).

LIST OF IMPORTANT MARINE FISHES
caught by the coastal fishermen of West Pakistan.

Local names	English names	Latin names
1. Paggas	Shark	<i>Myrmillo manazo</i> (Blkr.)
2. Gussi	Gray shark	<i>Cardiarhinus menisorrh</i> (M. H.)
3. Doka	Hamerhead shark	<i>Sphyrna blodhii</i> (Cuv.)
4. Gandan	Gray shark	<i>Carcharhinus ellioti</i> (M. H.)
5. Dandan	Black finned gray shark	<i>Apriniodon acutidens</i> (Rupp)
6. Mangra	Whale shark	<i>Rhincodon typus</i> Smith.
7. Muyych	Small black-tipped gray shark	<i>Cardiarhinus limbatus</i> ((M. H.)
8. Kanatyan	Large black-tipped gray shark	<i>Cardiarhinus melanopterus</i> (Q. M.)
9. Kari	Tiger shark	<i>Galeocerdo arcticus</i> (Faber.)
10. Lon	Gray shark	<i>Hemigaleus balfouri</i> (Day.)
11. Pusuni	Shark	<i>Stegostoma varium</i> (Seba)
12. Kirr or Sua or Pandasi	Croakers or Drums	<i>Otolithes ruber</i> (Bl. Schn.)
13. Bombol	—	<i>Johnius belengeri</i> (C. U.)
14. Sua, Ghol, Ghol cheeri	—	<i>Pseudosciaena diacanthus</i> (Lac.)
15. Boro	—	<i>Sciaena dussumieri</i> (C. U.)
16. Rangan	—	<i>Otolithoides brunneus</i> (Bl. Schn.)
17. Dharmahi	—	<i>Pseudosciaena axillaris</i> (C. U.)
18. Seer Cheeri	—	<i>Pseudosciaena sina</i> (C. U.)
19. Achopitan	Marble sting ray	<i>Dasyatis (Himantura) uarnak</i> Forsk.
20. Pitan	Ray	<i>Dasyatis (Amphotistius) Zugei</i> , M. H.
21. Thappa	Ray	<i>Gymnura micrura</i> (Schn.)
22. Ghido	Electric ray	<i>Narcine indica</i> H.
23. Karunj	Eagle ray	<i>Actomylaeus nichofi</i> (Schn.)
24. Mithan	Electric ray	<i>Narke dipterygia</i> (Schn.)
25. Chittippitan	Blue-spotted sting ray	<i>Dasyatis (Amphotistius) Kuhlii</i> (M. H.)
26. Kuthi	Sting ray	<i>Dasyatis (Amphotistius) imbricata</i> (Schn.)
27. Gadum	Sting ray	<i>Dasyatis (Himantura) bleekeri</i> (Blyth.)
28. Liaro or Mor Mangra	Saw fish	<i>Pristis cuspidatus</i> (Lath.)
29. Kair	Skates or Guitar fish	<i>Rhinobatos thouniana</i> (Shaw.)
30. Muchcho	Spotted Guitar fish	<i>Rhynchobatus djiddensis</i> (Forsk)
31. Siroe	Guitar fish	<i>Rhinobatos granulatus</i> (Cuv.)
32. Khagga	Cat fish	<i>Arrus serratus</i> . (Day)
33. Aladi Sarum (Aal)	Leather-Jacket	<i>Chorinemus tolooparah</i> (Rupp)
34. Gingano	Theraponid Grunt	<i>Therapon Jarbua</i> (Forsk)
35. Bhothar	Pomadasiid grunt	<i>Pomadasyis olivaceus</i> (Day.)
36. Dandyo	Grunt	<i>Scolopsis vosmaeri</i> (Bl.)
37. Spitin tibal	White pomfret	<i>Chondroplites chinensis</i> (Euph.)
38. Siyantigal	Black pomfret	<i>Parastromateus niger</i> (Bl.)
39. Gullo	Mud-skipper	<i>Periophthalmus Koelreuteri</i> (Pall.)

Local names	English names	Latin names
40. Pulla	Herring	<i>Hilsa ilisha</i>
41. Ghor Padni	Big-eyed Herring	<i>Opisthopterus tardoore (c.)</i>
42. Phootak padni	Gizzard or long finned shad.	<i>Gonialose manmina (Ham.)</i>
43. Mittoo	Transparent herring	<i>Kowala coval (Day)</i>
44. Gurako	Big-eyed herring	<i>Ilisha elongata (Bennett.)</i>
45. Muyyo (Hira)	Snapper	<i>Lutianus rivulatus (C. U.)</i>
46. Hiro (Hira)	Snapper	<i>Lutianus Lutianus (Bl.)</i>
47. Dandh (Dandia)	Sea Bream or Porgies	<i>Sparus spinifer (Forsk.)</i>
48. Deleri	—	<i>Sparus berda (Forsk.)</i>
49. Kissi	—	<i>Soarus sarba (Forsk.)</i>
50. Kukkidia	—	<i>Sargus noct (C. U.)</i>
51. Pashand	Mackerel	<i>Scomber microlepidotus (Rupp)</i>
52. Kalgund	Mackerel	<i>Cybius interruptum (C. U.)</i>
53. Shermai	Stripped Mackerel	<i>Pelamys chilensis (C. U.)</i>
54. Dawan (Chooki)	Dwarf bonito (Tuna)	<i>Euthynnus alleteratus (Refinisque)</i>
55. Madag (Jhinga, sano)	Prawn or Shrimp	<i>Peneus spp.</i>
56. Gisser	Rock Cod	<i>Plectorhynchus cinctus (T. S.)</i>
57. Sankh	Eel	<i>Muraenesox talabanoides (Blkr.)</i>
58. Jhiri	Flying fish	<i>Exocoetus volitans L.</i>
59. Palaw (Boi)	Gray mullet	<i>Mugil speigleri (Blkr.)</i>
60. Ranwas cheeri	Threadfin	<i>Polydactylus sexfilis (U.)</i>
61. Karo cheeri	—	<i>Polynemus plebejus Brouss.</i>
62. Bhambhor	Whiting (Lady fish)	<i>Sillaginidae (Forsk)</i>
63. Doma (Lijar)	Sardine	<i>Sardinella longiceps (C. U.)</i>
64. Padam	Sardine	<i>Sardinella sindensis (Day.)</i>
65. Tel-Tempri	Round herring	<i>Dussumieria acuta (C. U.)</i>
67. Bombil (Bummaloh)	Bombay-duck	<i>Harpodon nehereus (Ham.)</i>
68. Bucco	Thread fish	<i>Alectis indica (Rupp)</i>
69. Bukko	Big-eyed Jumper	<i>Lactarius Lactarius (Bl.)</i>
70. Chanda	Moon fish	<i>Drepane punctata (L)</i>
71. Koorji	Spade fish	<i>Scatophagus argus (Bl.)</i>
72. Talwar	Hairtail fish	<i>Trichiurus savala (C. U.)</i>
73. Chandan	—	<i>Trichiurus savala (C. U.)</i>
74. Hajam	Turbot	<i>Psettodes erumei (Bl. Schn.)</i>
75. Sole	Sole	<i>Brachirus orientalis (Bl. Schn.)</i>
		<i>Albmacculatus (Kaub)</i>
		<i>Pseudorhombus triocellatus (Bl. Schn.)</i>
76. Phani	Brill	<i>Dactylopterus orientalis (C. U.)</i>
77. Shashan	Flying gurnard	<i>Histiophorus brevirostris (playfair)</i>
78. Darya-Jo- Ghoro	Sail fish	
79. Toore	Globe fish	<i>Sphaeroides inermis (T. S.)</i>
80. Barrug	Lobster	<i>Panulirus spp.</i>
81. Mulla	Percupine fish	<i>Chilomycterus hystrix (L)</i>
82. Kinarhal	Ten pounder	<i>Elops Saurus L.</i>
83. Nurhilsa	Shad	<i>Hilsa toli (C. U.)</i>
84. Phyasa	Anchovy	<i>Thrissoles hamiltonii (Gray)</i>
85. Ramphayasa	—	<i>Thrissoles purava (Ham.)</i>
86. Potia	Frill-tailed anchovy	<i>Coilia dussumieri (C. U.)</i>
87. Kerli	Silver-bar fish	<i>Chirocentrus dorab (Forsk)</i>
88. Kango	Gar fish	<i>Tylosurus strogylurus (U. Hass.)</i>
89. Butho	Half beak	<i>Hemirhamphus georgii (C. U.)</i>
90. Moorant	Half beak	<i>Hemirhamphus sar (Forsk)</i>

There are many varieties of the above-mentioned fishes and about 100 more unimportant fishes are also caught on the coast. Part of the material was taken from.

personal notes and the lists received from the tahsildar of Ormara and Pasni.
(60, 79)

Table No. 9

APPROXIMATE PRODUCTION OF FISH. 1951 to 1952

Name of fish	Karachi area in tons	Makran & Las-Bela in pounds
Shark	4 600	3 355,000
Skates and rays	1 600	1 775 000
Drums, Croakers	1 960	3 073,000
Sea Breams	160	613,000
Rock cod	160	401,000
Lady Fish	120	—
Beckti	100	—
Tuna	500	—
Mackerels	840	1 442,000
Butter fish	100	254,000
Silwar bar fish	20	—
Leather Jacket	1 000	1 675,000
Cat fish	900	2 554,000
Sardines	2 400	1 244,000
Pomfret	960	683,000
Prawn	1160	266,000
Crab, Lobsters	40	—
Serranus	—	1 512,000
Clupeoids	—	701,000
Sole	80	—
Threadfin	460	—
Mullet	700	—
Miscellaneous	1 000	523,000
	20 000	20 071,000

Records for home consumption are not available but roughly it may be about 20% of the total catch. (9, 8)

Fishing

The fishermen living all along the coast of West Pakistan have been accustomed to on-shore capture operations "the fishing which takes place within a narrow zone parallel to the coast-line and barely beyond sight of the coast" (39), in the Arabian sea for many centuries. Their methods of operation are old and primitive and their off-shore fishing is least developed. The range of their fishing operations is determined by the weather and varies between 8 and 10 miles from the coast. The fishermen mostly fish to a depth of 10 fathoms and know that they will lose their lives and their boats, which are not strong enough to stand up to high seas, if they venture into deeper waters. They are aware that the 100 fathoms line lies close to the coast, being parallel to it and about 25 miles away, and that then there is an abrupt drop to a depth of more than 10,000 fathoms. (Admiralty chart 38, Muscat to Karachi, 1874.) The majority of fishermen have small boats and relatively light gear (see paragraph "boats and gear"). Their operations even on-shore are restricted to the surface water

and the great fish resources of the middle and bottom waters are mostly neglected; only in a few cases by the joint efforts of many boats can they exploit the resources of the middle and bottom waters. The fishermen only operate in the off-monsoon period, June to August, when the sea is comparatively calm. In the off-fishing season they either repair their old nets and boats or make new nets in front of their huts or houses. Sometimes during monsoons they do fishing on a small scale in protected inshore waters or in the bays and creeks. Nearly 90% of the present total catch is made merely on speculation, based on the known fishing grounds. The majority of their operations last only 24 hours, most of the time being spent waiting for the fish instead of searching for them.

The most promising fishing grounds are situated at the mouths of the rivers, where the small fish congregate and attract the larger ones. The best fishing grounds, located near the coast of Makran, are Kalmat, Gazdan, Sur, Drabbelo, the mouths of the Dasht and Hab rivers, the mouth of the Ankara stream and the bays of Pishikhan and Gwadar. In Las-Bela, fishing takes place in the waters of Gadani, Ormara and Sonmiani. But the fishermen of Ormara go fishing as far as Kalmat and Gazdan. Other seasonal fishing grounds of minor importance are Hingol, Basol, Hadd, Kund near Ras Malan, Kutchi Bundar, Lack Badok and Kund, situated at the mouth of the river Hab. The fishermen of Karachi operate both on-shore and off-shore fisheries. They, mostly go parallel to the coast with better equipment and motor boats as far as Ormara and, with a few exceptional fleets of vessels, cover distances up to 50 miles in off-shore waters. The latter operations are however very rare. The coastal lagoons and tidal streams are fully exploited; prawn is drawn mostly from the brackish water. The necessary equipment for their fishing operations are: boats, gear, bags, and baskets, live-car (explanation follows), ropes and, in bigger operations, salt and ice box are added.

Boats: There are five types of boat employed in the marine fisheries of West Pakistan; the larger ones are occasionally used for cargo in the off-fishing season. Their local names are as follows:

Tony Dkdar Gharat Hora Dhatti Hora Bedi or Batel.

All these types of boat are built in Karachi and one or two at the fisher towns of the coast. There are no drawings or exact measurements for these boats but the types are maintained by following existing designs and allowing for the necessary equipment. They are all made on the basis of past experience and the knowledge inherited from the forefathers of the makers. The boats are convenient for use in creeks and in the shallow coastal waters. They are so made that landing on the beach and putting each boat into water again can easily be done by a couple of fishermen in a few minutes. The boats are moved in the waters either by oars or on the tidal currents. In deep water the movements of the boats are controlled with the help of a windsail. The following is a brief account of the types of boat, used by Pakistani fishermen in the Arabian Sea.

Tony (fig. 25) is a small dug-out canoe. It is called Hori in Sind and Keti at the Makran fisher settlements. It is used in creeks, backwaters and as an auxiliary for seiner and carrier boats. It is propelled by one person with the help of oars and a small sail is used when needed. Dug-out tonies are manufactured in Calicut and Cochin, south west India. They were formerly imported in Karachi and in other fishing towns of West Pakistan. Now the import is restricted and similar boats are built in Karachi with planks of Amb wood, *Hopea parviflora*.

There is no uniformity in the size of these boats and they differ only in price. A Hori dug-out 15' 5" long, 2 broad and less than half a ton in weight costs Rs. 150/— (8).

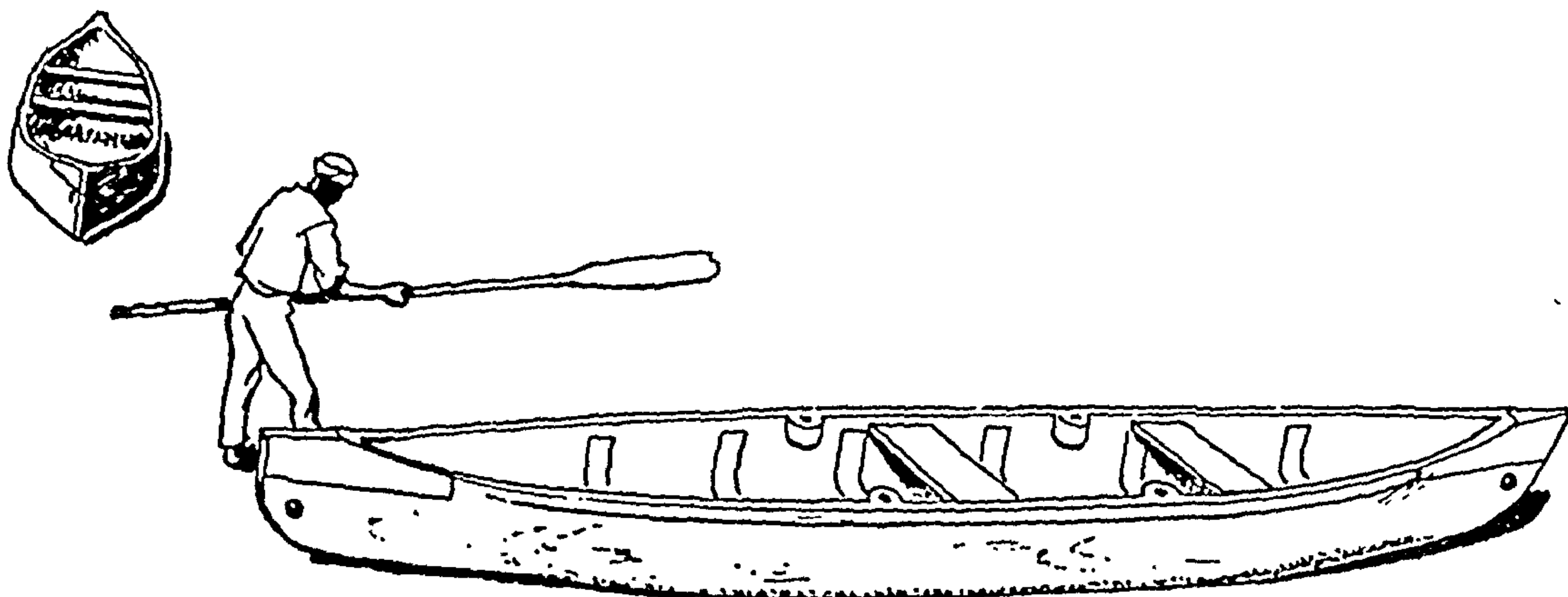


Fig. 25, Tony boat.

Small cast nets and hand lines are used for the catch of fish. In the Karachi area alone there are 234 tonies, mostly used in creeks and backwaters.

Ekdar (Fig. 26) is the most popular fishing boat, used at the settlements of

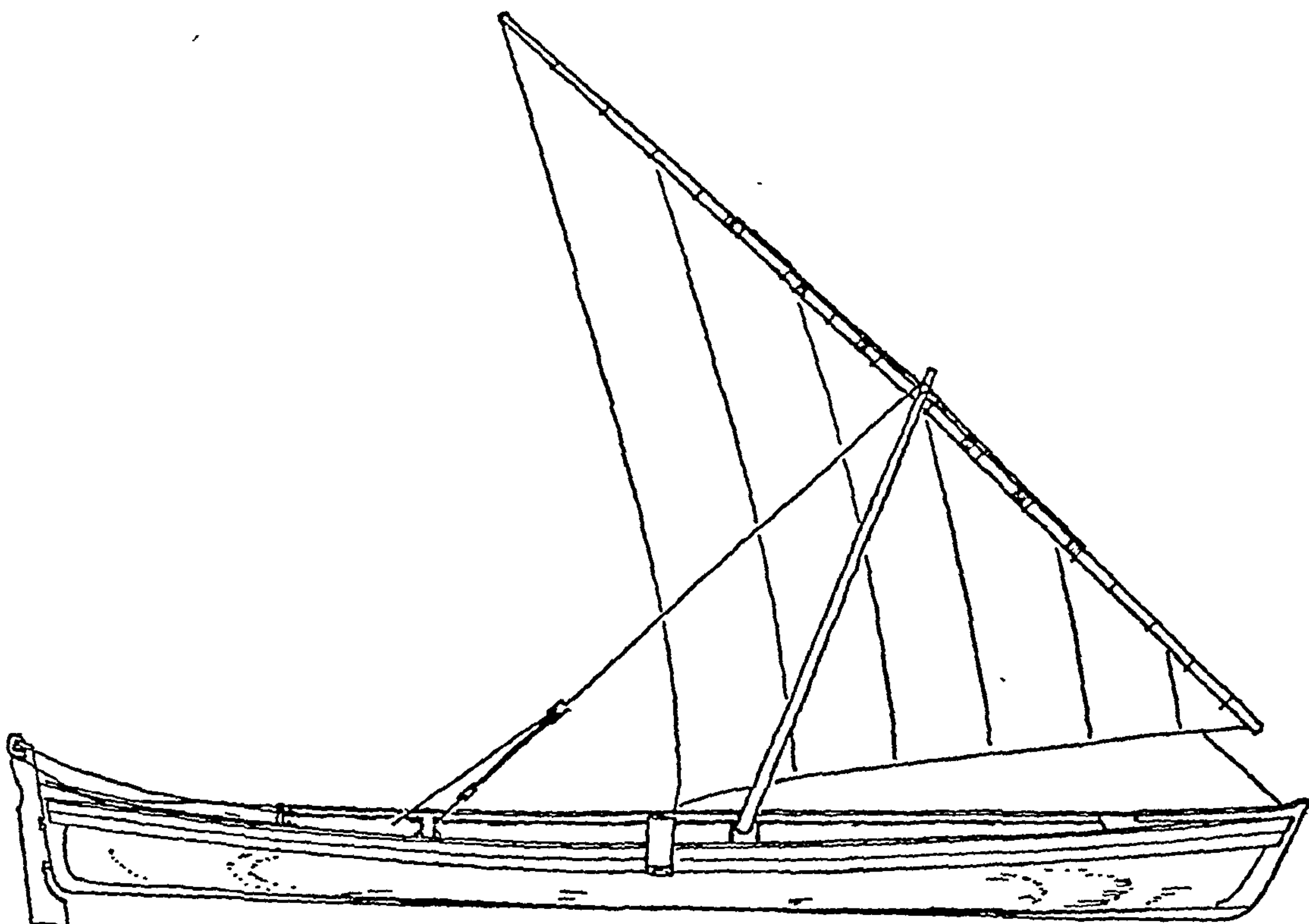


Fig. 26, Ekdar (fishing boat).

Makran and Las Bela. It is made from a single trunk on the coast of Malabar in south-west India. It is a long and narrow boat and has a round forefoot. The stem

is vertical and far over-hanging the stern. At present its import in Pakistan is restricted. Before the partition of India the fishermen, after having bought such boats from Malabar, used to attach a keel and raised gunwale in order to pull easily on the shore. It is now made in Karachi, Buleji village and other fisher towns of the coast with three types of wood. Teak is used in the upper part of the hull; the mast and lower part of the hull are made from phoona, *Callophyllum inophyllum*. Keel and ribs are made from Babul. A very strong stem and stern timber is provided. If the lower part of it is dug out, as it is in the imported boats, then it is called Ekdar; otherwise its name is Rachen. The weight varies between 4.5 and 6 tons. The cost ranges between 1500 and 2000 rupees. In this boat mostly encircling nets (Khorri Jal), or gill nets (Rebi and Duck) and long lines (Kundi) are carried for fishing operations (see also paragraph on nets).

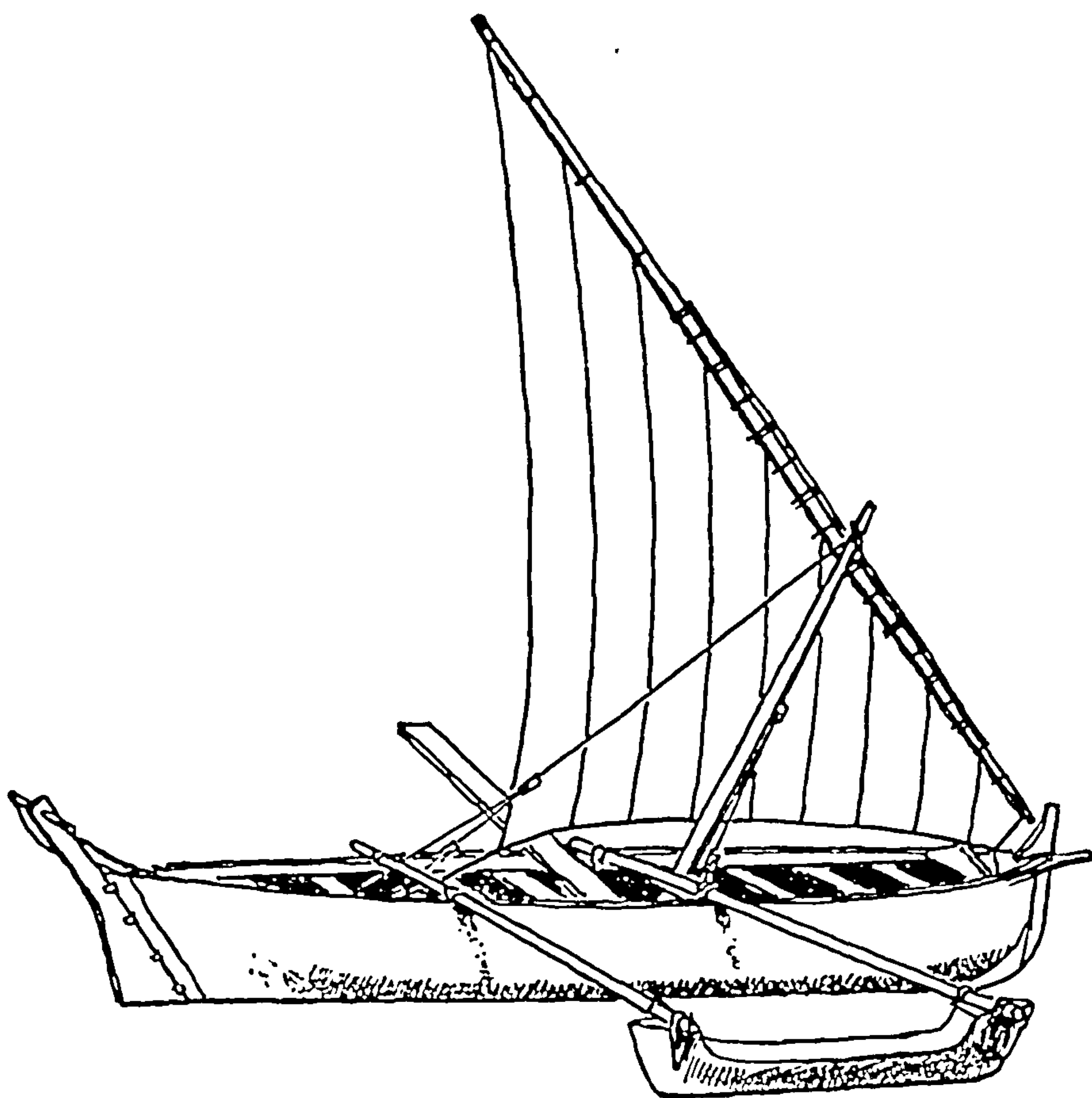


Fig. 27, Dhatti Hora (fishing boat).

Dhatti Hora (fig. 27) is popular in Karachi and Sind. It is similar in construction to Ekdar but differs in new additions. There are two types, one being built with planks on the dug-out boat and the other being entirely made in Karachi with planks. The dug-out portion of the former used to be imported from Calicut, Malabar and Cochin and supplemented by an outrigger (Dhatti) and a balancing plank in order to make a complete Hora. The wood for hull and top planking is the same as in Ekdar. The outrigger is made of poles of phoona and the outrigger

weights from Dayal wood, *Cedrus deodora*. The length varies between 30' and 40' and the weight is 2 to 2.5 tons. It carries only one sail and oars are used occasionally in bays and creeks. Generally four persons are engaged in fishing, the operation lasting for 6 or 8 hours. The fishermen carry a small gill net, beach seine or long line with 100 to 150 hooks.

Gharat Hora is similar in construction to **Ekdar** but differs in length and in sail plan. The length varies between 35' and 68' and the weight from 20 to 35 tons. It is built with hard wood, imported from Malaya and Burma. The cost of construction varies and depends on the weight and size of the boat. Large boats are used in the open sea and smaller ones near the shore for sardines and prawn. In Karachi there are 745 hora, varying in price, weight and number as shown in the following table:

Weight	Price	Number
1 to 5 tons	Rs. 2000/—	472
5 to 10 tons	Rs. 3000/—	190
10 to 15 tons	Rs. 4000/—	83

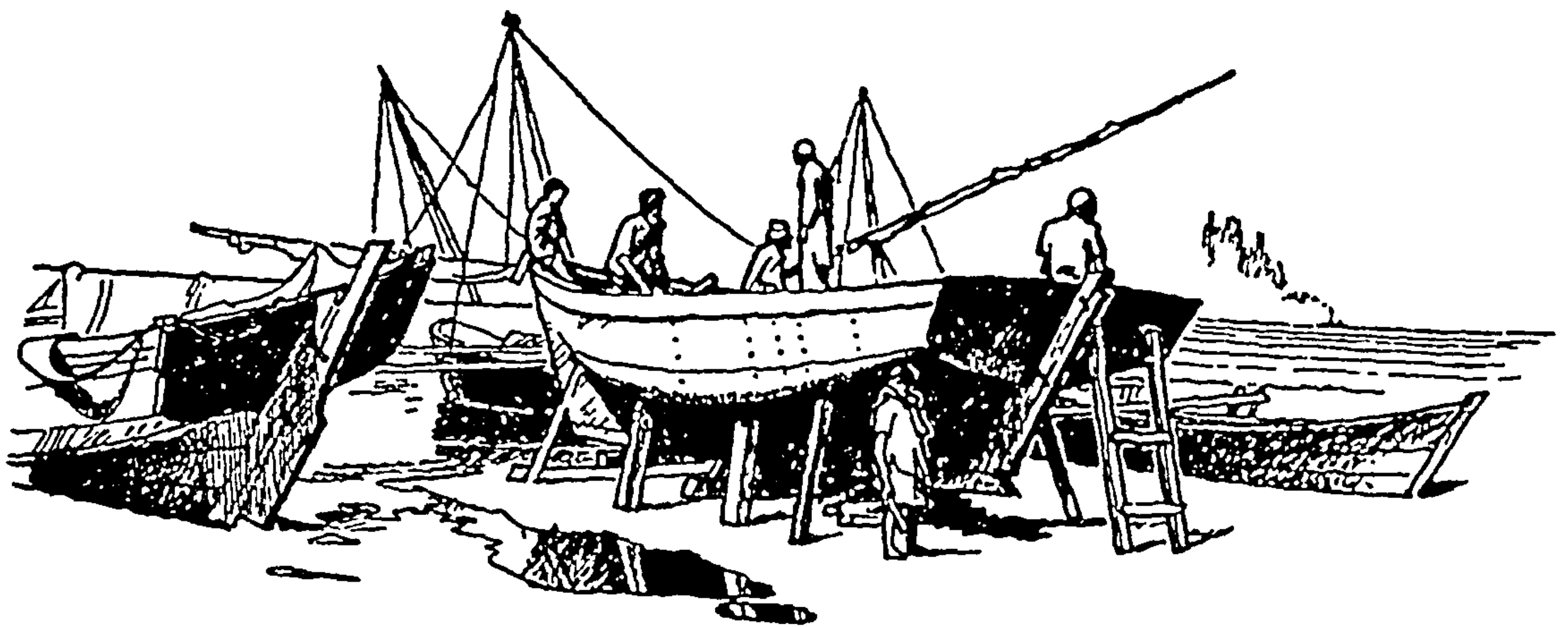


Fig. 28, Beri or Batel (used as fishing or cargo boat).

Beri is a large boat, built in Karachi. Similar boats at the fisher settlements of Makran and Las-Bela are called **Batel**, **Mahi-Kush Batel** or **Muchewa**. The batel is somewhat smaller than the Mahi-Kush batel and larger than **Ekdar**. It has a square stern. If the stern is pointed like the stem, then it is called **Kelsi** at the settlements of Makran and Las-Bela, fig. 28, 29, 30. If these boats are used only for cargo purposes then they are called **Muchewa**. The average length of each boat is used but in bigger boats four sails are occasionally employed. The size of each sail varies between 350 and 500 square feet. Beri boats have relatively many inboard fittings and a variety of woods are used in their construction. Hull and keel are from Malabar in south-west India. It is a long and narrow boat and has a round made from teak wood, imported from India, Burma and Malaya. Rigs are made from Tali, *Dalbergia*. Babul and neem, *Azadirachta indica*. Angle ribs from Tali and Lohra, *Tacoma undulata*. Four poles are fitted for stretching the sails along the mast. The mast and two of the larger poles are made from phoona wood, imported

from Calicut, and the remaining two from bamboo. The sails are not equal in size, two being big and two small. The bigger ones are made from handwoven cotton

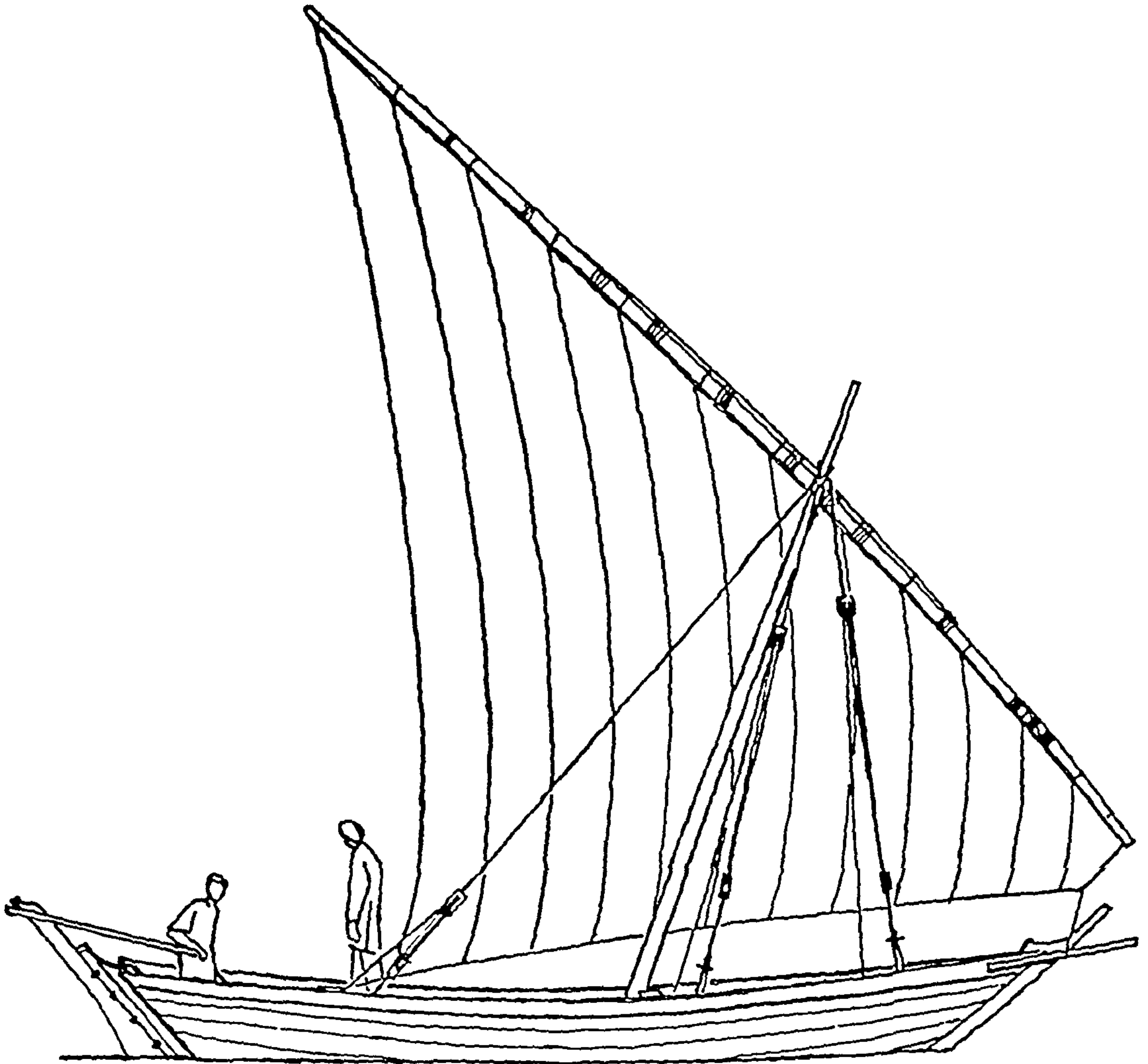


Fig. 29. Kelsi, (fishing boat with sail).

cloth and the drill is used for the smaller ones (fig. 31). In the fittings of the mast cotton and coir ropes are used. Pulleys and nails and 2 anchors are made

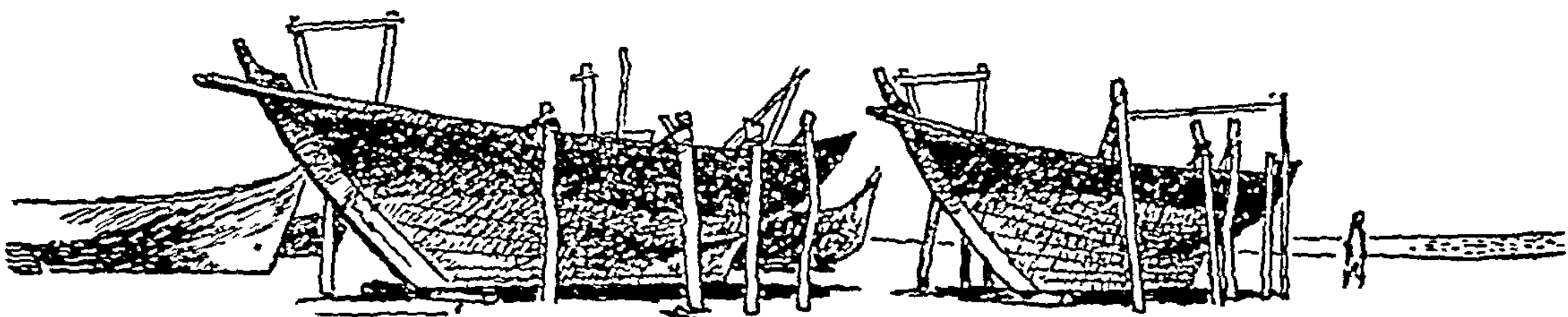


Fig. 30, Kelsi, (fishing boat without sail).

Note that the stern is pointed like the stem.

from local wood and iron. (63) Fishing is mostly done for 4 to 5 days with a crew varying in number between 7 and 12 fishermen. Gill net is used with coir rope in

head and bottom lines. All sinkers are made of lead. Ice is carried only by the Karachi fishermen in a wooden box (fig. 32) for the preservation of fresh fish. Salting and curing is also done on board when the operation lasts more than three days. Ballast is carried in sandbags and is placed on the windward side when tacking. In the Karachi area there are 157 beri boats, whose weight, number and approximate prices are as follows:

Weight	Number	Prices of each boat
15 to 20 tons	77	6,000/—
20 to 25 tons	69	10,000/—
25 to 30 tons	11	12,000/—

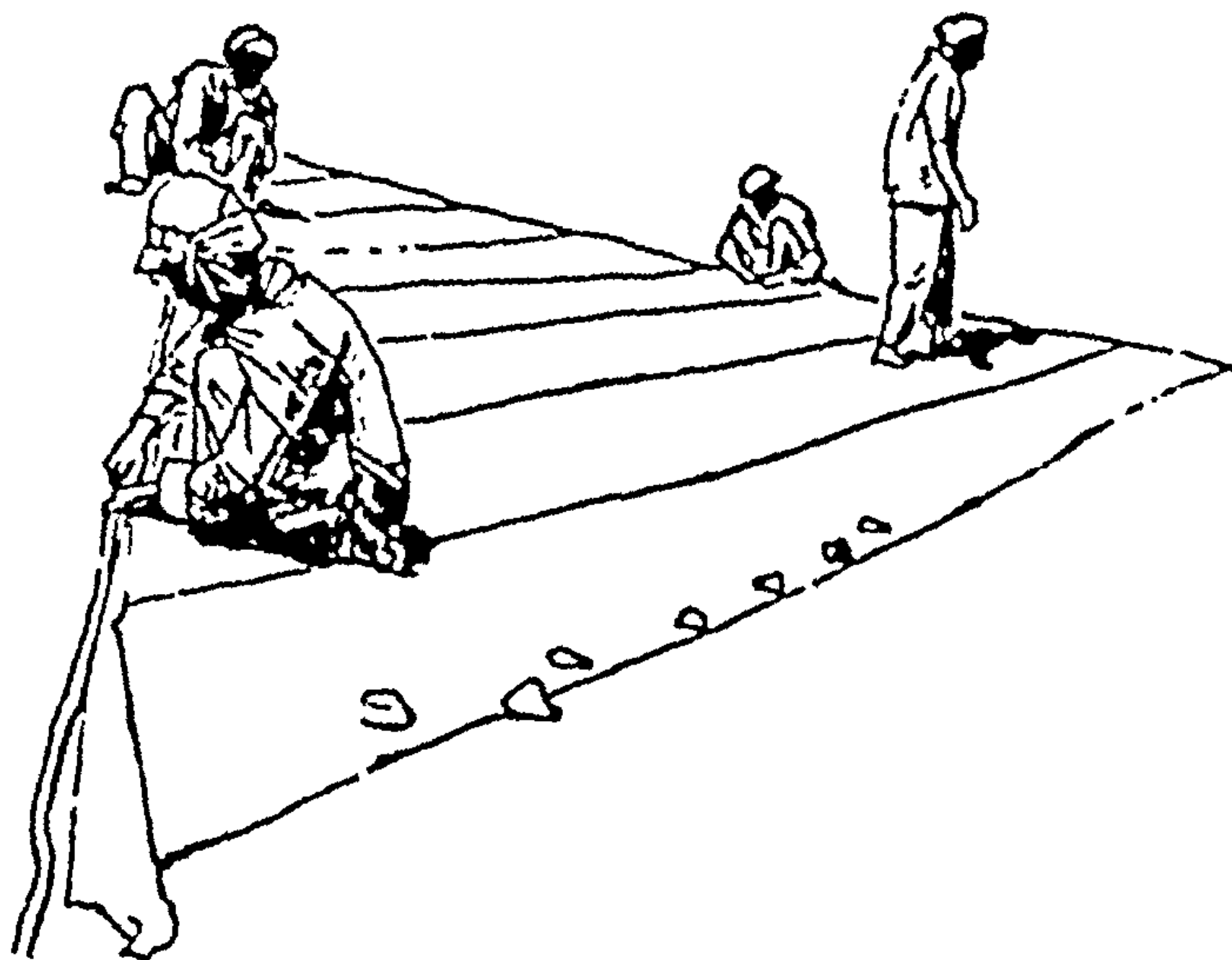
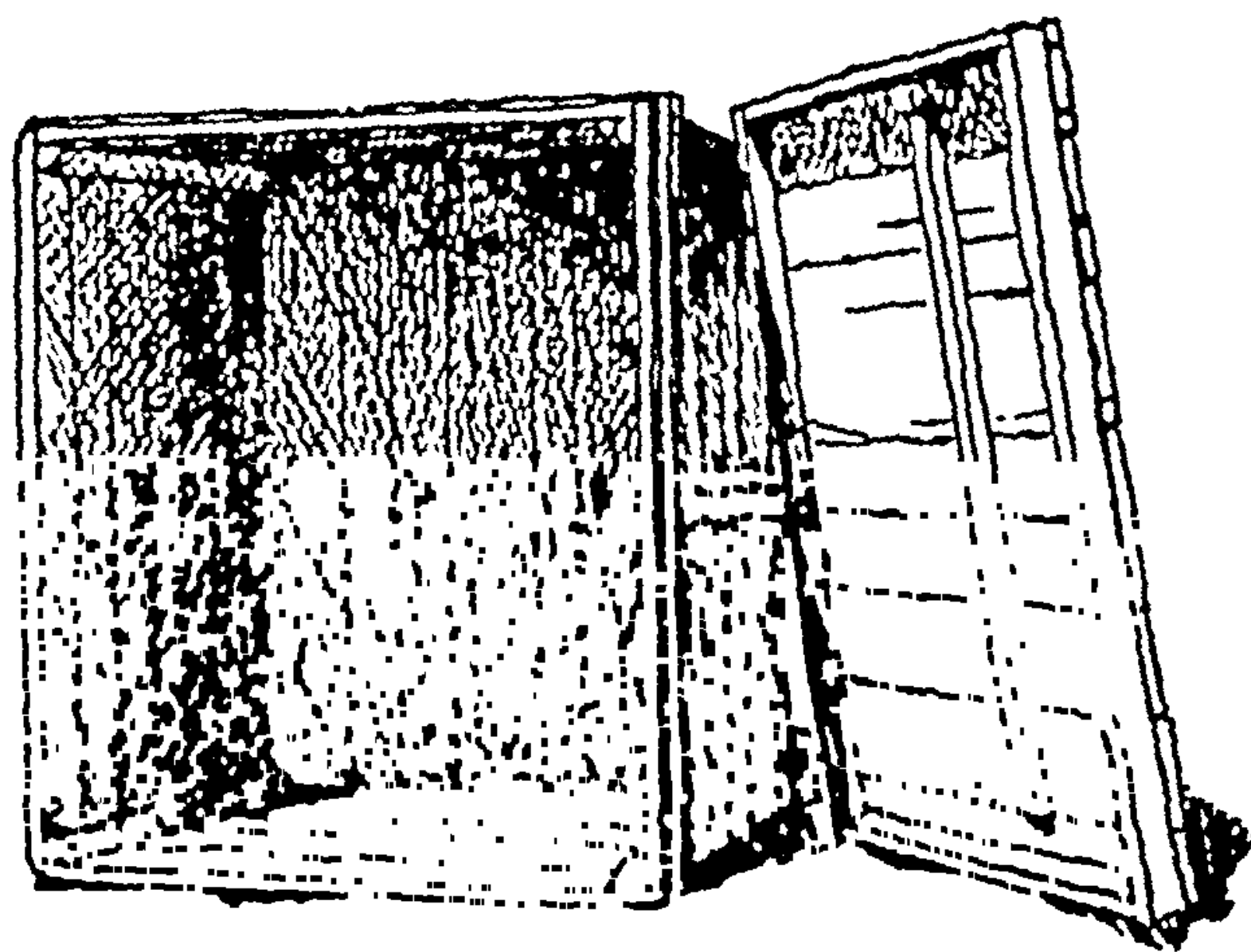


Fig. 31, Boat sail under repair at Ghass Bunder. Keamari harbour, (Karachi).



$1\frac{1}{2}'' = 6'$



Fig. 32, Ice box used on board during fishing operations.

In the Makran and Las-Bela settlements there are altogether 1210 fishing boats: Jiwani has 299, Pasni 356, Kalamat 71, Ormara 319, Sonmiani and Damb 62 and Gadani 73. The inboard fittings are not so good as those in the Karachi boats, which I have mentioned, and the cost of each boat is thus approximately Rs. 2000/-. There are 30 more seine netting boats varying between 10 to 15 tons.

The various parts of the boat and other relative articles have different local names, which are given below with their English equivalents.

English names	Local names
Mast	Davor or Khuwa
Yard	Palmun
Sail	Badban or Iunchar
Seat	Faresh
Oar	Gursi
Small oar	Chappo
Outrigger weight	Bati
Outrigger	Dhatti
Ropes for the mast	Nasach or Kabar
Anchor	Nathari
Rudder	Sokhan
Buoys	Klumpo
Cotton ropes	Katan
Keel	Tar
Angle ribs	Ada
Pulleys	Charakh
Hull	Khall
Nails	Kil
Handy oar*	Padholi

* The skipper keeps a small handy oar in his hand and uses it to test the strength of water currents during operations. (43)

Gear

The fishermen use a great variety of gear in their operations. Nearly all of it is primitive and has been in use for centuries without improvements. Nearly all the gear is made with the available local resources but in Karachi imported cotton yarn and nylon are occasionally used in the manufacture of nets. The types of gear vary in size and design, and are applied according to the nature of the fishing ground and the type of fish. Each gear is composed of nets, ropes, wooden float or buoys and lead or stones (used abundantly at the fisher settlements of Makran and Las-Bela).

Nets are made from cotton (fig. 83), hemp, Ak, and nylon. Nearly all the fishermen use cotton nets because the raw cotton is produced in Pakistan and is cheaper than imported nylon and hemp. Hemp is cheaper than cotton but

its import from Malabar and Calicut is now restricted and moreover, it is not as durable as a net made of cotton. Nylon nets are very good and durable and provide a great catch of fish, but their prices are higher and they are sometimes difficult to obtain as they have to be imported from foreign countries.

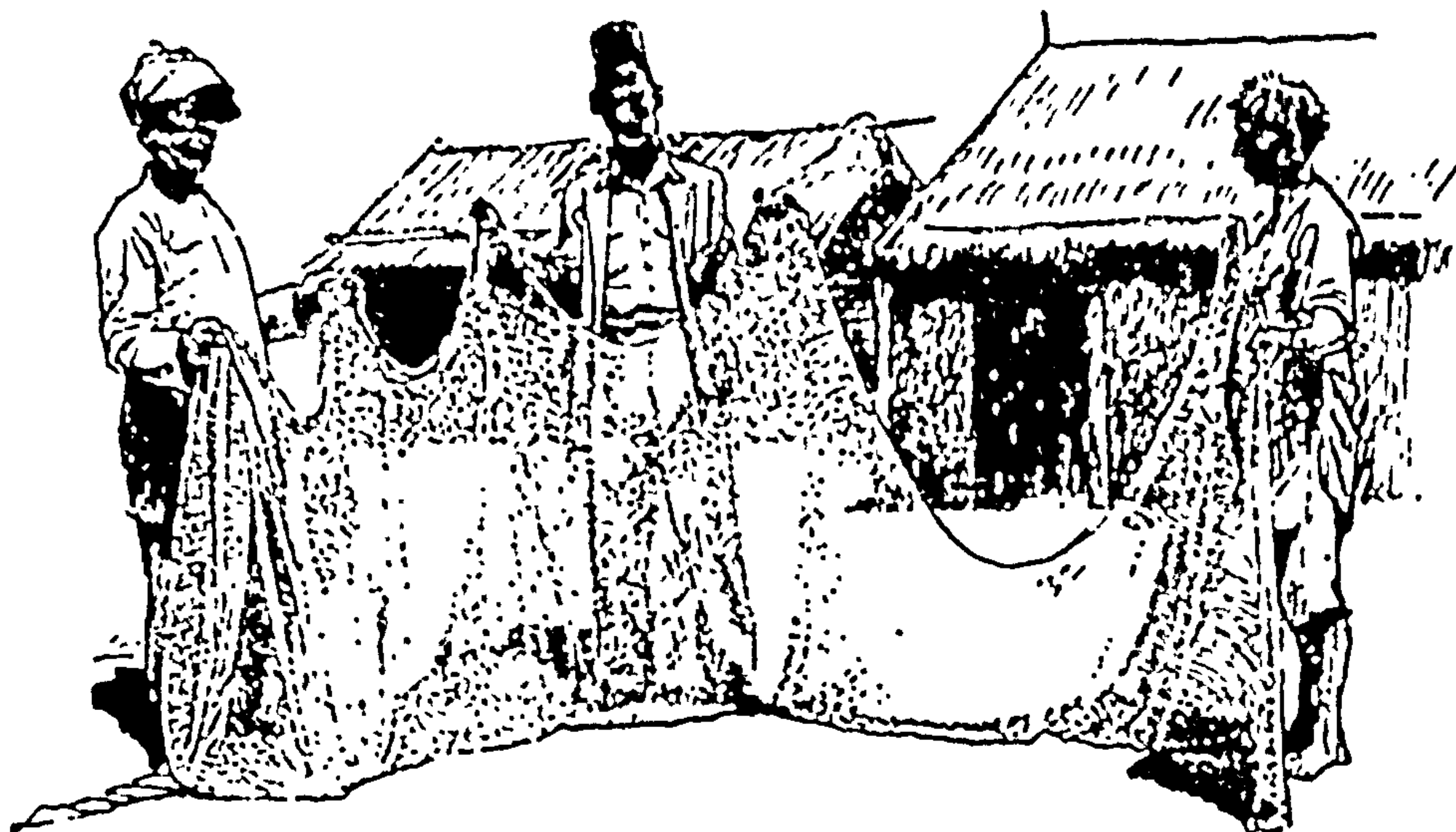


Fig. 33, Cotton net, made at Rehri fishing village.

Cotton nets are made by the fishermen, supported by all the members of the family, sitting in front of the hut or house or near the curing yards or at a common sitting place. The process begins by taking each skein of raw cotton, which is unravelled on a wooden wheel (fig. 34) made of Asreli, babul or tamarisk wood, and made into bolls of single threads (bandik). According to the fishermen

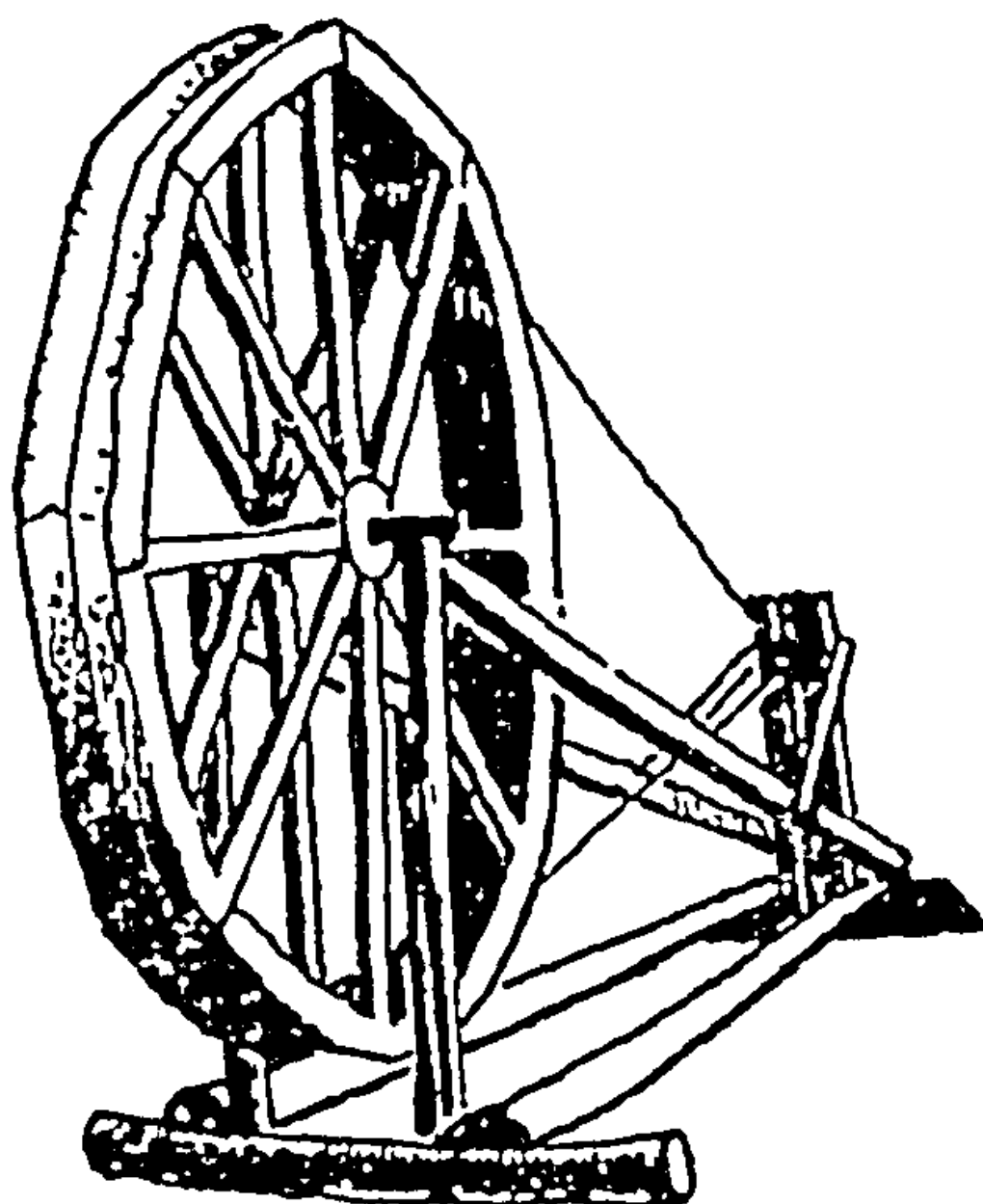


Fig. 34, Wooden wheel, diameter 3 — 4 feet, used in the making of cotton thread.

this thread is more durable than the imported ones. The fishermen then spin two or three threads into one strand (fig. 35). Three or four of these

strands are again twisted into a single string, from which a net is to be made. The string is soaked in the water and stretched round poles in order to remove superfluous twists. The string is tested by placing it in the water; if it is a good one then the string will neither kink nor twist. After the string is ready a fisherman takes a couple of days to finish the making of a net with a wide mesh. A large net, about 75' X 12', is made in a fortnight by the joint efforts of the family. It is then soaked in water and kept stretched for a short time to tighten any loose knots. The net is then



Fig. 35, A fisherman at Dam (Sonmiani), spinning a strand out of two or three threads from the boll of cotton.

strengthened by liming. Lime is made from two sources, shells (sakur) and the galls of the tamarisk. At the Makran and Las-Bela settlements lime is made entirely from shells, *Telescopium fuscum* (2b). At Kalmat and Gazdan it is also manufactured for trade purposes. The processes of making it are very simple and begin with the collection of shells in small heaps, each 2 to 3 feet high and then the shells are well covered with wood, which is set on fire and allowed to burn down. Soon after the whole heap becomes cool the ashes of the shells are removed from the piles into dwarf-palm baskets, each one being 18" to 25" long, which are placed in sea water to slake. The wet net, after being carefully washed in fresh water, is placed in an iron pan containing milk of shell lime. The iron pan is kept boiling continuously for two to three days and fresh water is added from time to time if necessary. After this the net is taken out, stretched and laid on the ground to test its fitness. There should not be any tendency to twist and if there is, it is put once again into the boiling lime till it lies perfectly flat. In this way the net is softened and strengthened and after lying in water it hangs perfectly straight and limps without twisting. In the Karachi fishing villages nets are stained with a dye made from a decoction of the galls of the tamarisk or vilayati Kirar, *Parkinsonia aculeata*,

bark (2b). This gives a dark brown colour to the nets. This system of dyeing nets is called **Catechu**. Hemp nets are not commonly used for fishing. They were quite widely used before the partition of India but now, owing to the restrictions on the import of hemp, they are no longer manufactured in the fishing settlements. Hemp is cheaper compared with cotton but the string made out of it is not as strong as that made from cotton. The process of making a hemp net begins with the immersion of the string in water, after which it is stretched round two trees or fixed poles at a little distance from one another. An old piece of net or string is used as a mop to smooth the surface and remove kinks so that the net may work freely. The advantage over the cotton net is that hemp nets cannot be spoiled by being kept in water continuously for six or seven days and are as efficient in use. A hemp net is limed after each operation in order to maintain its required strength. Nets and cordage are also made from the fibre of *Ak*, *Calcotrohis procera* and *zigantea*, (2b) but they are not very much used. On the Kankan coast, owing to better climatic conditions, the fishermen grow flax and spin and make cord out of it. Similar climatic conditions are not found on our coast, which, on the contrary, is barren and deserted.

Buoys (see chapter on settlement fig. 15 B) or cylindrical floats are used with all the nets. They are 1½ feet long and 4 inches in diameter and made from dates, cedar, gugar, *Compiphora mukul*, and Belapat, *Hibiscus tiliaceus*. They are called **Bhai** in Karachi and **Klampo** at the settlements of Makran. In Sind they are mostly made from Bahn wood *populus euphratica*, (2b). The above mentioned trees grow in the surrounding regions of the coastal area. Ropes are made from the fibres of the local plants and are used in boats as well as in nets. They are made mostly from Sar, *Phragmitis Karka*, which yields a fibre from the stem of its flower. Khip, *Leptadenia spartium*, and dranu, *Crotalaria burhia*, are used in the making of twine and small ropes.

Types of net

Arsi is a name given by the fishermen of Makran to a net which is 480' long and 24' wide. It has a large mesh ranging between 8 and 12 square inches. The corresponding net at the settlements of Las-Bela, with the exception of Sonmiani, is called **Leh**. In Sonmiani and on the Karachi coast it is known as **Pakhi**. The three types of net, just mentioned, are not equal in size but they are all used in shark fishing. **Jorau** net stands second in position, and is used extensively in kurr fishing at Makran. It consists of a large seine, joined by 10 to 14 smaller nets, each called **Mahor**, and is about 96' long and 48' wide. The string of this net is thick and the mesh is about 4" square. It has an extra supporting net, whose mesh is smaller than mahor. It is used only when the fish have been enclosed in the seine (p. 70). At Sonmiani the Jorau net is called **Rachdhak**. At Ormara it differs in size and is much smaller to the Makran Jorau, varying between 75' and 100' in length, breadth 12' with a mesh of 2½ square inches.

Darbando is a closing pouch net and is used in gor fishing. At Makran it is 900 to 1500 feet long and 12' wide with a mesh of 2" square. The corresponding nets at Las-Bela are called **Rach-Rebi** and in Karachi **Momi-Rebi** and have 15 to 20 pieces; the length varies between 160' and 175', breadth 25' with a mesh of 3 inches. Single

darbando and rebi are used to catch small fish at Makran and have a small mesh compared with the Karachi nets.

Dhak net is made out of 100 small pieces each 25' long and 12' wide with a small mesh to enable the fishermen to enclose whole shoals of large fish like Sua. Duck is a sunken gill net and has 4 to 8 pieces. Coir ropes are used in head and ground lines. The sinkers are all made of lead and are more or less of the same number as the floats. In the Karachi fishing villages there are 367 duck nets, 225 of them belonging to the fishermen of Karachi. Each piece varies in length between 100' and 120' and breadth 15' to 18', with a mesh 4.5". The cost of a net varies between Rs. 12,000 to 15,000.

Riju net is made for small fish. It is 120' long and 18' wide. Palwar and Mushko are caught with it.

Rach is a net for small fish. It is 180' long and 12' wide and the mesh is smaller than the riju.

Rug is a casting net, used by the fishermen of Makran for catching small fish. It is circular and has a diameter of between 10' and 15' and is weighted with lead or stone all round.

Jari is a similar net to rug but its use is restricted to shore fishing on the Karachi and Sind coast.

Rachhro is a seine net, mostly made at the fishing villages of Karachi. It is 100' long and is kept up in the water by very small floats. It is used for catching pomfrets.

Pattium net is used in shallow water for catching small fish and prawns. It is about 5' long and 6' wide with a very small mesh.

Waw, Jalaro or Ar is a net used for catching prawns in the creeks. It consists of two nets of the same type as pattium and a large bag is attached to the one end of their junction.

Bhan is a seine net, having 4 to 6 pieces, each 120' long and 10' wide with a mesh of half inch to one inch. There are 229 of these nets, 75 of them in Karachi and the rest in the surrounding villages.

Luee is a seine net, made of 10 pieces, each 65' long and 9' wide with a mesh of half inch to 1". There are 66 nets, 44 used in Karachi and the rest at Rehri fishing village.

Gujoo is a seine net and has five pieces, each 24' long and 7' to 8' wide with a mesh of $\frac{1}{4}$ " to 1". It is mostly made in Karachi, Gizri, Ibrahim Hyderi and Rehri. Altogether there are 136 nets, 48 of which are used in Karachi.

Patti is a tidal barrier and has 8 to 12 pieces, each 72' long and 9' wide with a mesh $\frac{1}{2}$ " to 1".

There are altogether 5100 nets in use in the West Pakistan coastal fishing settlements. 2795 of them belong to the Karachi area and the rest are distributed in Jiwani (800), Pasni (200), Ormara (490), Sonmiani and Dam (120) and Gadani (95).

Apart from the nets the fishermen use hand and long lines for catching fish. Fishing lines are of three kinds, Paghas-Kundi, Rada-Kundi and the Chirdani-Kundi. The Paghas kundi is used for catching large shark, the rada for kurr, small shark and other fish. Chirdani are hand lines, used near the beach for catching small fish. Hand and long lines are made of cotton or hemp. The main rope of these lines may be made of manila or coconut fibre (9). There is usually one hook to each hand line. The hook is baited and a small piece of lead is attached to it. Two or three such lines can easily be operated by one person. In Las-Bela and Makran fishing settlements there are 1013 hand lines and each line has two hooks. They

are distributed in Jiwani (425), Pasni (326), Ormara (252), Sonmiani and Dam (28) and Gadani (150). The cost of each hand line is about Rs. 2/—. These lines are operated on sandy or rocky bottoms ranging between 10 to 20 fathoms. Long lines are used in greater depths of water on sandy and muddy bottoms and their catch consists mostly of shark and cat fish. Each long line has about 100 hooks, which are baited with small fish, such as sardine. A floating flag is attached to one end of the long line so that the line can be watched and kept in position. There are various sizes of hook and they are given numbers such as 8, 12, or 16. There are altogether 587 long lines, distributed in Karachi (218), Gadani (10), Sonmiani and Dam (28), Ormara (135), Pasni (90) and Jiwani (106). The number of hooks in each line varies between 300 and 500. The cost of a long line depends on the number of hooks and the length of the line. For instance a 4,800 feet long line with 400 hooks costs Rs. 200/— (8). All lines are made waterproof by applying a paste made of the pods of gistar *Leptadenia spartium*. The fishermen apply it by hand till it becomes quite smooth and is of a light almond-brown colour. Soon after it is used in water it turns black. In Sonmiani the paste is made from the galls of the tamarisk. The use of harpoons is not common on the coast except in Karachi and Sind. They are used for catching shark and are called **Kabur** at Ormara and **Dappo** at Sonmiani and Sind.

Types of gear and the methods of fishing operations

The fishermen use gear and lines on the beach, in shallow water and in deep sea. Fishing takes place almost entirely at night except in the case of kurr and sardines. Dry pumpkins or closed empty tin boxes are used to float the nets at the desired depth. This process is called **Paseah**. The setting of nets near the shore differs from the process in deep water. Near the shore the nets are set at angles to one another, the points lying in the deepest water, where the fish will try to pass through them. A few of the fish will tear their way into the nets but cannot escape; they get caught by the gills. If the fish meet at the open part of the nets, they swim towards deep water where the angle is made and get confused by seeing nets on either side of them. Here they try to tear the nets in order to get out but nearly all of them are caught close to the angle. In addition to this, if a single long net is set in the form of an obtuse angle with a second net bisecting it at the apex, the fish then strike the bisecting angle first and run along it till they are caught in one of the angles on either side. However, in deep waters nets are simply laid in a straight line and anchored at both ends and the fishermen wait till the fish enter the net. The nets are taken back on board one after one, two or three days.

The types of gear and lines fall into the following groups: Stake nets, beach seines, boat seines, gill nets, cast nets, hand and long lines.

Stake nets are mostly rectangular and are of different sizes. They are used in the tidal zone of the coastal area connected to fixed stakes or poles at a little distance from one another. During high tide the water passes over the net and the fish are trapped when the water recedes at low tide. For catching prawn and small fish at Sind and Karachi coast as many as hundred pieces of pattium net are joined end to end and attached to a curved line of upright stakes. While the tide is rising the net lies on the bottom but at the turn of the tide one side of the net is raised by means of a cord running along the stakes and the fish are caught.

Beach seines, used by the fishermen of Las-Bela and Makran, are small, rectangular pieces of net, having wooden floats on the head line and ropes and lead or stone on the ground line. They are used in shallow water about 2 to 3 fathoms deep. One end is made fast on the shore and the other is taken out by boat in a semi-circular direction until another point of the shore is reached. A team of fishermen then take hold of each end and slowly haul the net to the shore. At Karachi and Sind the method of operation is somewhat different and a bag is added to the beach seine. Jalaro net is used and prawn fish are caught mostly from the creeks. This seine has two parts, joined to form a V, at the point of which a large loose bag is attached. The length of the nets varies between 300 and 400 yards. The open part of the upper portion of the net is raised when the tide is high; as soon as the ebb sets the fish are trapped and get down into the bag automatically. This type of fishing is also practised on a large scale in East Pakistan.

Boat seines are rectangular nets fitted with floats in the head line and pieces of lead or small stones in the ground line. Among boat seine operations the method of catching kurr is worth mentioning. It is a job performed by several boats with a crew ranging between 30 and 100. This type of fishing is locally called Aringa catching and 5 to 10 Mahi-kush batel boats participate in it with a crew of 6 to 10 in each boat. A watch is set and when the look-out catches sight of a reddish patch in the sea, denoting the presence of a shoal of fish, he signals with a flag. All the boats then start to surround the fish joining their nets end to end. The nets are lowered and when some of the fish are surrounded, a small piece of rectangular jal net is passed underneath each of the main nets in order to push the bottom fish to the surface, where they can easily be encircled by the boat seines. Usually



Fig. 36. Live-car (Pasni),
A small boat made of palm leaves.

about 8 to 10 thousand are caught in one operation. Kirr fishing takes place in the winter season, especially in the months of December and January, and each operation lasts 6 to 8 days.

Gill nets are used mostly in shark fishing and in the depths of water from 6 to 20 fathoms. Generally the operations are carried out in calm weather either by day or night. In day operation the fishermen leave the coast at midnight so that they can arrive at the fishing ground at day-break. They carry small fish, such as sardines in a live-car (fig. 36) made of palmyra leaves, which they tow behind the boat. A spot is selected where the accumulation of small fish may attract a shark. The operation lasts for a few hours and the fishermen return home before sunset. The shark caught by the gill net is often so large that the fish cannot be lifted into the boat. In such a case another boat comes to the fishermen's assistance and they tilt their own until it has filled with water, bringing the gunwales down to water level; the fish is then lifted or pushed into the boat and the water in the boat is quickly baled out with small tin pots and buckets. Small shark are pulled in while the boat is in motion. The gill net is also called drift net when one end of it is tied to the boat and the other is kept loose in the water so that the boat and net drift with the force of winds and currents. The entangled fish are hauled on board once or twice in 24 hours.

The cast net is a very popular net and is used extensively on the coast. It is circular, 10 to 15 feet in diameter, and is weighted with lead all round. The net is thrown and spreads under the centrifugal force of the lead in such a way that it drops on a shoal of fish and at once the edge of the net closes so that the retreat of the fish from the net becomes practically impossible.

Long lines and harpoons are used to kill shark and saw fish. In lines an additional piece of a steel wire, about two yards long, is attached next to the hook to prevent the shark from biting the line and escaping. Hand lines are used to catch small fish either from the boat or from the shore.

Fish catch and distribution among the parties

The system of commodity payment is prevalent among the fishermen, who distribute fish as shares among themselves after the payment in fish is made to the owners of boats and nets. The distribution among the parties differs from district to district and mostly terms are dictated by the capitalists, whose influence on the economy of fishermen is very great. At the Makran fishing settlements, soon after the boat arrives at the shore, duty (Dahyak) is levied by the state contractor at the rate of one fish in every ten. The balance of the catch is then divided between the fishermen and the financiers. The owner of the boat receives 5% of the total catch. Half of the balance goes to the owner of the nets and a very small portion of it to the skipper. The rest of the catch is distributed among skipper, mates and sailors. The skipper, apart from the share from the nets, receives 3 shares, 2 go to the mate and 1½ go to each sailor. A reward, consisting of a single share, is set aside for a member of the crew, who has done good service or run a great risk. After the whole matter is settled, the capitalist purchases all the shares from the fishermen at a cash rate, which is 20% below the rates of the market.

A different system of distribution is practised at the settlements of Las-Bela,

where after the payment of duty to the contractor, the skipper divides the balance of fish equally between the fishermen and the owner of the boat and nets. The fishermen further divide their share equally among themselves. If a boy is employed in the operation he will receive half of a man's share. If the owner of the boat and the nets are different persons, then the former takes 1/6 of the total catch and half of the rest is paid to the owner of the nets, the other half is further divided among the fishermen. In Gadani half of the total catch is given to the owner of the nets, because the wear and tear of nets is greater than elsewhere owing to the rocky nature of fishing grounds.

In the Karachi area the fishermen and labourers receive about 35% of the total catch, the owner of the boat 12% and the owner of the nets 45%. In addition, 6% is paid as commission and about one and a half go for rent and transport.

Processing of fish.

Processing of fish is done under the supervision of the money lenders or in businessmen's curing yards. In many cases a money lender at the settlements of Makran and Las-Bela acts as an agent for auction, a curer of fish and a trader. Nearly 80% of the fish is dried, salted or preserved for conversion into manure. Canning and smoking of fish for export are not practised, but the poor fishermen smoke almost all the small fish for home consumption. Out of the total catch of each settlement 15% fresh fish is consumed by the fishermen themselves, 2% is sold in the inland markets and the rest is processed. 25% of the fish is dried by spreading it either on the bare sand or on mats laid on the beach or on the roofs of the huts and houses. It is exposed to the sun for two or three days; during this period it is occasionally turned over to get the other side dried as well. In the second method the fish is cured and salted. Salt is obtained from different places of the Makran and Karachi coast. It is manufactured in Makran at Pasni, Gwadar, Shinzani, Pingo gwano, Wadrop, Kalmat, Jamu Tak and Sarhore near Jiwani, Turo near Gabd, Kaps of Kolwa, Balgattar and Parom. It is mostly obtained in Las-Bela from the saline tracts, Markanwari, Jarwani, Motewari, Hadiwari and Daband. In Karachi it is obtained from Maripur salt tanks.

In Makran salt is obtained by the evaporation of sea or rain water, which is accumulated on the grounds containing mineral salt. There are two salt water pools at Wad-rop near Pasni. The water in these pools seldom exceeds a depth of 3" to 4" and remains for a fortnight. After the water has evaporated about 45 to 55 maunds of salt are gathered from the pools. The best yield from these pools comes in the months of March, May and again from September to November. At Shinzani, about 16 miles west of Pasni, salt is obtained by the evaporation of sea water, which comes into the tank (a small square area, closed by sticks of about 6' high) automatically at high tide. The annual production is about 600 maunds. There are two more places nearby, called Pingi and Gwando from which salt is obtained in the same way as at Shinzani. Kalmat is another salt producing area and has two low-lying grounds near the coast. These grounds receive water after every rain. After the water has evaporated the grounds yield about 360 maunds of salt. The Jiwani area receives salt from Jamu Tak, Sar Hor and Turo by evaporation of sea water. The salt is pure and better than the product of Pasni. In Las-Bela there are saline tracts, occupying an area of about 32 square

miles and yielding between 2500 to 5000 maunds of salt annually. These tracts are situated west of the Liari river and the best one is known as Markanwari, whose saline deposits are thicker than others. At Daband, near Ormara, salt is obtained by evaporating the sea water, which reaches the tanks at high tide automatically. The amount of production varies and depends on the demand of the three nearby fishing settlements. Near the shore at Gwadar there are many salt pans, which are filled with salt water from wells. The salt is gathered from the pans after the water has evaporated. In Karachi there are a number of salt tanks near Maripur. The salt water is pumped into the tanks from time to time and salt is gathered after the water has evaporated. In all the curing yards of fishing settlements salt is preserved in heaps.

Soon after the fresh fish is brought to the curing yards the cring begins. The air bladders, if it is a kirr fish, are extracted first by two parallel cuts. Then inside the carcass parallel cuts are made along the whole length of the fish's body in order to infuse salt properly. Salt is applied to these pieces of fish and they are placed in a pit containing sea water (fig. 37) till all the

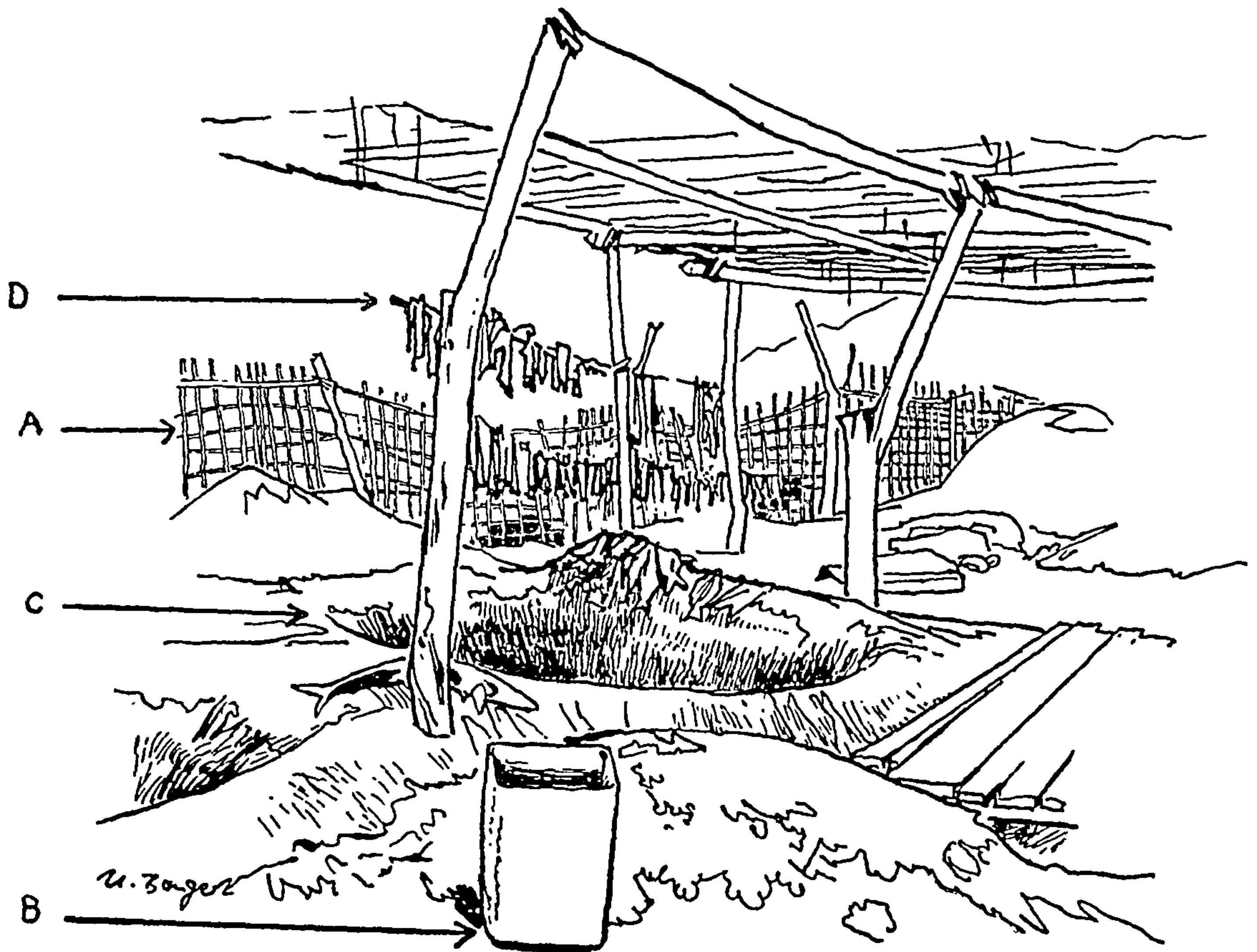


Fig. 37, Curing yard at Ganz,

A. Sticks and wooden frame, B. A vessel full of sea water, C. A pit where the fish is kept after being salted, D. Hanging ropes for drying fish.

carcasses are sufficiently soaked. After this the carcasses are removed to another pit for a short time, perhaps a day only, and then placed on mats for drying in the sun. The air bladders are carefully washed in salt water and then dried. The by-products

of fish (fig. 38 and 39) are maws, air bladders, shark fins, liver oil and fish manure. Liver oil is locally used and manure is manufactured at a factory in Karachi. The home consumption of manure is very small and most of it is exported to south Asian countries. All shark fins and fish maws are sent to foreign countries, where

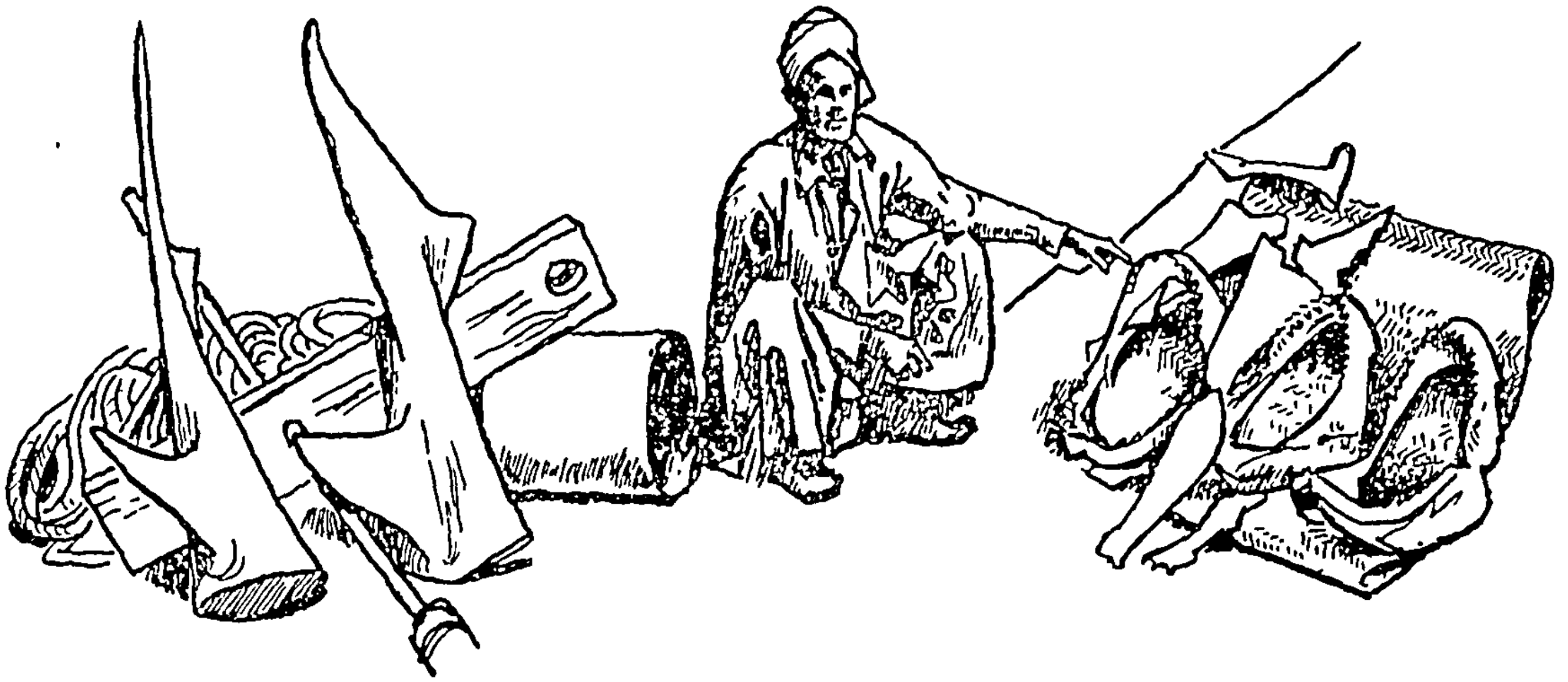


Fig. 38, Parts of fish used for by-products at Ormara.

they are used in the preparation of soap and isinglass, used mostly in jellies and glue. Apart from the export of some of the by-products, the fish is sold to foreign countries in three forms, dry salted, wet salted and dry fish unsalted. The table of

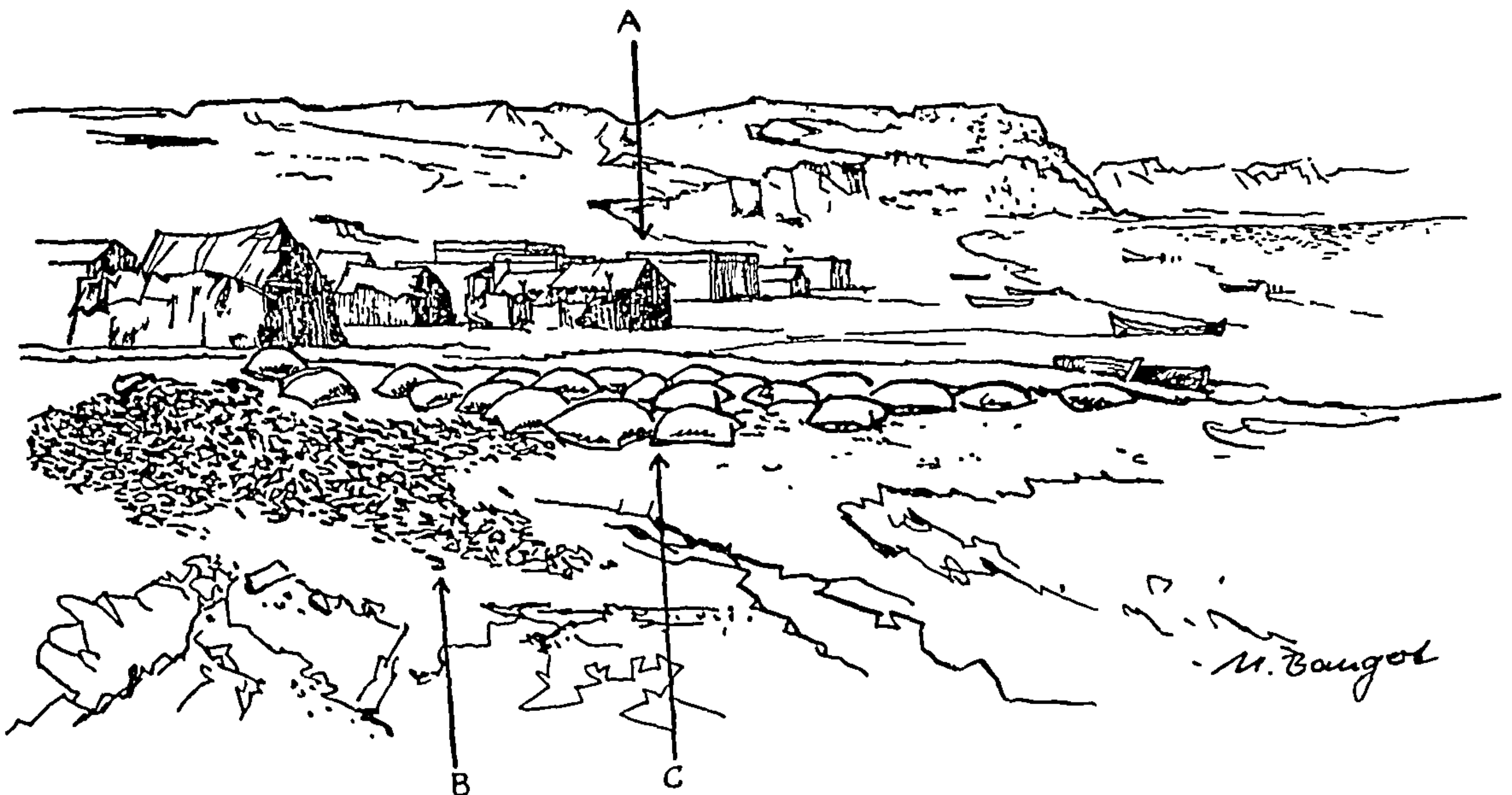


Fig. 39, Fishing settlement in the bay of Ganz.

Note: A. Huts and Houses, B. Fish waste, C. Bags of fish waste ready for export.

export shown on p. 75 indicates that the demand for salted fish is increasing every year but the catch of fish remains more or less constant. The canning of fish

and the manufacture of fish oil have not yet started in Pakistan, possibly because there is less demand even in cities for canned fish and the demand for similar imported stuffs is decreasing year by year. However, a small quantity of canned fish such as sardine, salmon and shrimps are always imported from the U. K., the Netherlands, Canada and Australia.

The transport of fish is slow and primitive. Camel, donkey and human carrier (fig. 40), are the means of land transport in Las-Bela and Makran. There are no



Fig. 40, Fish transport by carrier, camel, and donkey.

Table No. 10

FISH EXPORT TO FOREIGN COUNTRIES (figures in cwt.)

	Fish manure	Fish maws & shark fins	Dry unsalted	Dry salted	Total
1948	99,880	2,275	25,243	56,223	73,521
1951	127,320	3,985	10,553	75,253	117,111
Ceylon		United Kingdom	Burma	22,500	30,000
Palestine		Hongkong	Yemen	22,500	30,000
India		St. Settlement	Indonesia	22,500	30,000
U.K.		Australia	India	22,500	30,000
Italy		China	China	22,500	30,000
St. Settlement		Malaya	Ceylon	22,500	30,000
Hongkong		Burma	China	22,500	30,000
Australia		Indonesia	Yemen	22,500	30,000
Belgium		India	Indonesia	22,500	30,000
		Yemen	Burma	22,500	30,000
			Yemen	22,500	30,000
			Indonesia	22,500	30,000
			Burma	22,500	30,000
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direct road communications either between the settlements or to Karachi, so that the only way left open is by sea. Nearly all the fish of the coast is thus brought to Karachi by motor boat (see also chapter on population, pp. 39, 41). In Karachi, apart from the above mentioned means, bicycles, cars and trucks are engaged to carry fish from the coast to the central markets.

Table No. 11

IMPORT OF FISH AND ITS BY-PRODUCTS

(figures in cwt., ref. 8)

	Canned fish	Whale oil	Fish of all kinds	Cod liver oil
1949	405	21,207	3	835.5
1951	475	5,597	13 940	786.2

U.K.	Denmark	Muscat	Norway
Norway	Netherlands	Netherlands	Belgium
Denmark	St. Settlement	U.K.	India
Australia	Australia	India	U.S.A.
U.S.A.	Aden	Norway	U.K.
Sweden	U.K.	Oman	
France	Morocco		
Canada	Japan		
Morocco	Sweden		

CONCLUSION

The main object of this thesis is to state principal anthropogeographical problems of the coastal fishermen and to offer some suggestions for the improvement of their social and economic status by the introduction, where suitable, of methods employed by the fishing communities of nearby countries, enjoying similar climatic conditions. The problems of our fishermen can be gauged from the descriptions given in the preceding chapters, but it may be useful to sum up once more under the following heads:

The problem of surface and underground water resources.

The introduction of more efficient methods of fishing and the modification of boats and gear, in order to increase the output.

The introduction of a good marketing system, eliminating the middle-man and making full use of by-products.

The establishment of permanent fishing settlements and the provision of adequate means of transport between them and the inland markets.

It may be of value to compare the social organisation and the needs of our fishermen with those of fishermen, living on the border of the Persian Gulf and on the east coast of Arabia. The latter have developed a similar pattern of social behaviour, derived from Islamic customs and traditions, live under very similar climatic and physiographical conditions and are faced with similar problems with regard to water resources, the pursuit of agriculture and the construction of dwellings from local materials. The fishermen of our coast are neither more nor less advanced than those of the south Asian fishing communities of India, Burma, Thailand or Malaya. The only differences between them are in tools and equipment and in methods of fishing. None of them have mechanised equipment. A report of the United Nations Organisation (46) has pointed out that the West Pakistan boats are usually of an advanced design, with the requirements of modern naval architecture, but that the by-products of fish common, in Malaya and Thailand, are quite unknown on our coast. Japan is the only country in the East where the fishermen have made all-round progress, but industrially and socially the Japanese fishing industry is run more or less on the same lines as that of the advanced European countries, where development in catch, in the preservation of fish and in other technical matters has, been significant. In these countries, the interests of the fishermen are protected by their respective governments and their societies provide loans when the fishermen are in distress. Nearly all their boats are mechanised and provided with modern equipment. They have permanent dwellings and easy communication with inland markets. The fishermen of our coast, however, enjoy no such facilities and their island settlements are in a state of turmoil. If their conditions are to be improved, the first problems to be faced are thus the selection of permanent sites for settlements all along the coast, with direct links with the inland centres, and the construction of good landing beaches. Nor, when this is done, must the availability of fresh water be overlooked.

The problem of surface and underground water resources

The problems of preserving fresh water and of tapping underground sources have had to be faced by all nations, but they have been of special concern to countries which have a desert climate. Even in humid countries rainfall is seldom enough to meet fully the demand of a growing population and artificial methods of preservation must be adopted. For instance, in New York and in other parts of the North American coastal plain severe shortages of water have been experienced owing to the decrease in the amount of underground water available. In the arid and semi-arid western United States conditions are even more critical (30). But in comparison with the water problems of the African and Asian desert belt which terminates in Baluchistan in West Pakistan, those of humid lands amount to nothing. Ruins in Egypt, Arabia and Makran show the achievements and the methods of the predecessors of the present inhabitants in their attempts to maintain a constant supply of fresh water from surface and underground sources. Even today, in the Egyptian and Arabian, deserts, some old methods are practised alongside newer ones, and the coastal fishermen there thus benefit from the collective efforts of the people, supported by their respective governments. TWITCHELL, for instance mentions in an article (73) that seven miles from Jidda there are a few miles of cut and cover tunnel to trap wells in a wadi (valley) bed and, in a place where the Wazaria system is practised, a 16-foot windmill and an auxiliary diesel engine have been installed. By this method 30 to 50 gallons of water are obtained per minute. In Mecca there are wells and cisterns from which water has been drawn since 800 A.D. The lay-out of dikes and diversion dams is remarkable. These wells and cisterns were constructed by Ain Zubaida, the wife of Harun-al Rashid. Springs are found in many parts of Arabia and in some places in Makran but the method of obtaining fresh water from springs in Bahrein, as described in an article by RUPERT (26) is worth mentioning. According to this article, there are a few springs both on land and under the sea from which fresh water is obtained in water-skins by pearl-divers. There are similar springs under the sea bed between Ormara and Sonmiani but the fishermen of Ormara are not sure if the water is pure and, in any case the springs are farther from the beach than is the case at Bahrein. There are also methods of preserving rainwater quite unknown to our coast but practised by individuals or groups of fishermen in Egypt, Arabia and Persia. In areas where the rainfall is capricious and the rain water cannot be gathered in a cistern, a few number of small embanked fields in different places are formed to preserve as much rain-water as possible. An example of this can be seen in the embanked fields on the low-lying slopes of South-west Alexandria, known as Kurum. The water is stored directly from the rain and there are no signs of ditches, dug to lead water from the surrounding land (55). Terraced fields, known as Gorband in Makran, are numerous in Arabia. The banks of these fields are built with solid material in Arabia, whereas in Makran they are fewer in number and are only fenced with waste nets. A quite different system is practised at Bander Abbas for the preservation of rain water gathered from a river. The water from the river is brought into ground cellars at different places and preserved there for the summer season. ENGELBERT KAEMPFER further writes (38) in this connection that 98 % of the total demand for water is met from these sources. If there is a fall in the supply, the town is temporarily abandoned. On the other hand in Makran and other parts of Baluchistan people are familiar with one or two methods of extracting water. They dig wells to obtain water, but only when

London, Antwerp and Dundee are the usual ports of destination. Recently some consignments were shipped directly to Greece and Italy. Warehouse charges in London are so high that it is not profitable to stock small consignments very long. As with many other raw materials *sann* hemp also suffers to some extent in quality and weights in the transit (perhaps due to climatic effects), even if all precautions are taken against malpractices and the consignments are up to the standard specified in the invoice when shipped.

CHAPTER VII.

BOMBAY PRESIDENCY.

62. *Acreage.*—The average area cropped during the last five years was 32,099,215 acres out of which 115,984 acres were under *sann* hemp, the percentage of the former to the latter being .35. According to the Season and Crop Report of 1928-29 the area under *sann* in this Presidency (excluding the Indian States) was 102,629 acres.

The *sann* hemp is grown practically all over the province. But, since a large proportion of the crop is grown for green manuring, the high acreages recorded in certain districts, e.g., district Ahmednagar (11,926 acres) and district Belgaum (10,438) do not give any indication of the acreage grown for fibre production. The principal areas where the crop is grown at present for fibre lie along the Devgad, Waghotan, Jaitapur and Purangad creeks in Ratnagiri district.

Stem-Borer.—Cases of attack by the stem-borer are very common and the loss in yield and quality of fibre is often heavy.

63. *Botanical work.*—Experimental work is in progress at the Hatkhamba Farm near Ratnagiri, to study the effects of the application of sulphate of ammonia and bone superphosphate on *sann* hemp, with a view to discovering whether the cultivator in that locality could replace the practice of rab (burning vegetable debris and cowdung on their fields before cropping them) by the application of these fertilisers. Some selection experiments for evolving wilt-resisting strains are being conducted at the Manjri Farm, Poona, by the Plant Pathologist to the Bombay Government.

As agricultural operations and the system of marketing in Belgaum district markedly differ from those in the Ratnagiri district, the practices of both of these districts are discussed below separately. Under the Belgaum district, however, reference will occasionally be made to fibre from Panchmahals, Thana and Khandesh districts which is in some respects similar to Belgaum fibre.

BELGAUM DISTRICT.

64. *Areas and cultivation.*—The crop is grown in Chikodi, Hukeri and Gokak talukas in Belgaum district. Cultivators there grow *sann* hemp for green manuring and to a smaller extent for fibre, which is at present largely used for local consumption.

In this district seed is sown during the third week of May and a small portion of the crop is harvested by cutting in September when seed is being formed, so that the field can be prepared for gram, garlic and onion ; but the major portion of the crop is harvested from December onwards by pulling up the plants when the seed has fully matured ; in that case the fields are then sown with sugarcane. The seed rate for fibre is about 60 lbs. per acre.

65. *Retting, extraction and characters of the fibre.*—The crop harvested in September is retted for about three days, while that harvested in December and January is retted for about four. Considering the low temperature in December, the four days retting is not sufficient and the fibre is matted, *i.e.*, the cellulose matter connecting the bast fibres is not sufficiently retted to allow these fibres to separate. The material is retted in ponds without previous drying, and is weighed down in the water with stones (Photo. 40).

In Belgaum district the village dealer purchases the dried bundles from the cultivators and gets the retting and extraction done on contract at four annas per *bhara* (*bhara* = 1 to $1\frac{1}{4}$ maund of $82\frac{2}{7}$ lbs. each), the approximate yield of green stems per acre being about 200 *bharas*. The labour for retting and extraction is largely supplied by people of the *mahar* and *berad* castes and to some extent by *lingavats* and *jains*. A person can extract fibre from two *bharas* per day.

After extraction the fibre is not folded, but is made into bundles known as '*mudas*' which consist of three portions of fibre being twisted lengthwise like a three-ply rope. A number of *mudas* are tied together to form a large bundle for transport. The fibre is extracted from individual stems (Photo 42) and is known as "Hirakashi" in the local markets. In the trade it is known as Salsi hemp. It is three to five feet in length, dirty green, coarse, weak and admixed with dust.

66. *Markets—arrivals and handling.*—The Belgaum district possesses two principal markets for *sann* hemp, *viz.*, Sankeshwar and Nipani. The average annual arrivals of fibre at these markets from Belgaum district about 5 years ago were 8,000 to 10,000 maunds, but they have gone down considerably since then.

Belgaum fibre is at present partly used up locally and partly supplied to Bijapur, Kolhapur, Jamkhindi and Vengurula for making ropes, fishing nets, bags and fireworks.

The fibre made in Panchmahal district was known to the trade as 'Godhra' hemp but is said to be no longer exported. It is loaded with sand and dust, but is a little superior to the 'Salsi' hemp. Fibre from Khandesh district is also largely used for local consumption. It is superior in length and lustre to 'Godhra' hemp but contains varying percentages of sand.

'Salsi', 'Godhra' and 'Khandesh' hems can be improved by hackling but there is no demand at present for hackled hemp as it is more expensive, and the rates offered are not remunerative. Besides,

the prospect of extending the cultivation of *sann* hemp in the competition with more remunerative crops is unlikely at present.

67. *Cost of handling.*—When the produce from Belgaum district used to be sent to Bombay (*i.e.*, about 5 years ago), the cost of weighing, packing, brokerage, cartage and other incidental items were about six annas per maund f.o.r. Hukeri Road (Belgaum district).

RATNAGIRI DISTRICT.

68. *Areas.*—The cultivation of *sann* hemp for fibre for export is spread over the whole tract of Devgad and Rajapur talukas in the district (8,170 acres). *Sann* hemp is a cash crop raised by every cultivator to enable him to pay his cash rent. It is known locally as 'chakarmani' crop.

It is grown along the coastal creeks which facilitate transport. The principal trade centres with their arrivals in 1929-30 are :—

	Kandys.
Devgad (Devgad taluka)	700—800
Waghotan (Devgad taluka)	500—600
Kharepatan (Rajapur taluka)	1,000
Rajapur (Rajapur taluka)	1,000

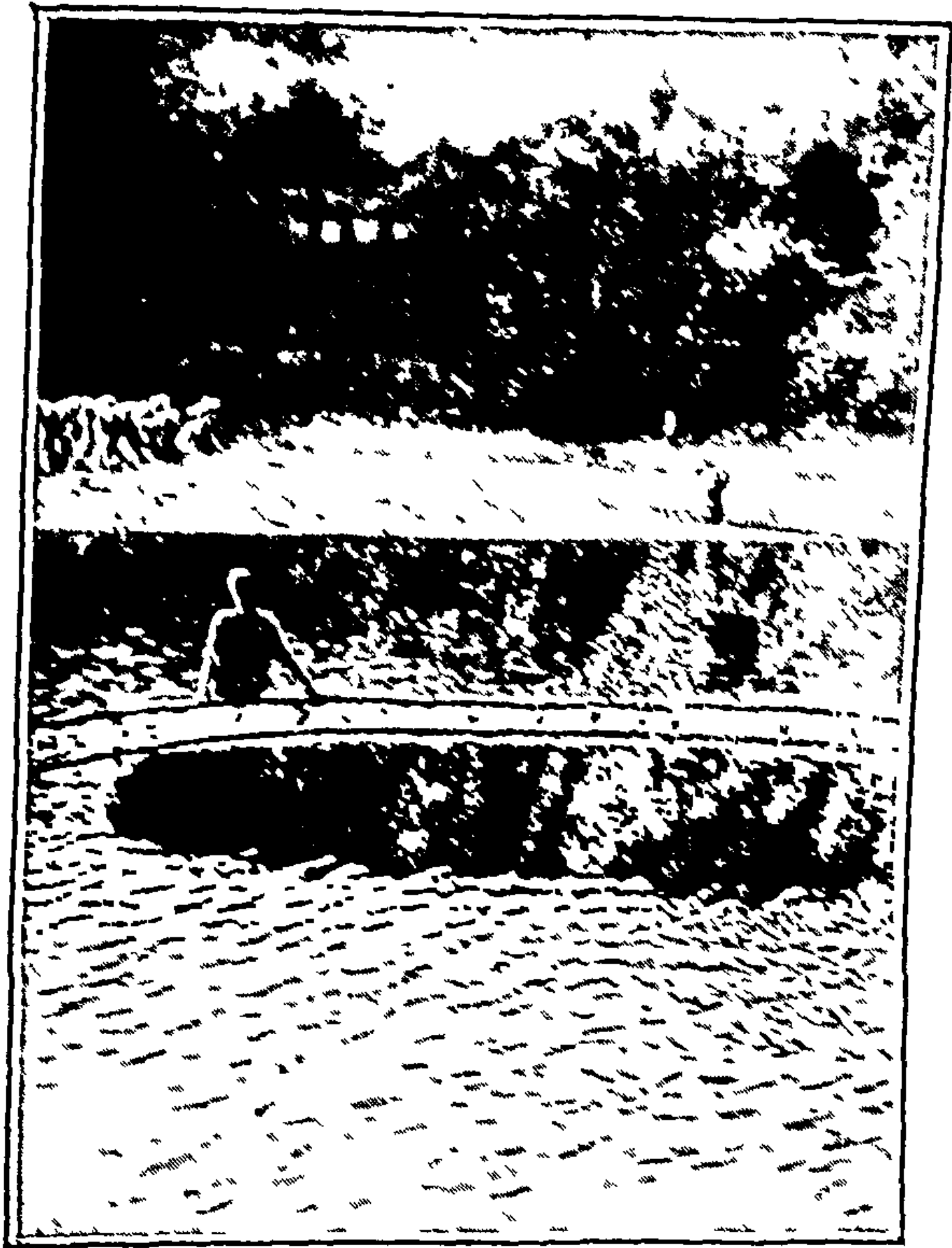
Fibre from the Ratnagiri district is well known in the export trade as the "Dewghuddy" grade and is considered the finest grade of hemp exported from India. But the total average produce from the district is very small (3,500 to 5,000 kandies). Fibre from Khudy in Devgad taluka is considered the best quality of Ratnagiri fibre.

69. *Cultivation.*—Cultivation is in the hands of the Bhandari and Kulvadi communities and the *sann* hemp is grown only for fibre. It requires well drained soil and is generally grown on the slopes. The soil is prepared first by burning leafy branches, grass and cow-dung together (the 'rab' process) and then is ploughed and levelled. *Nachwi* (*Eleusine coracana Gaertn*) is sown in the beginning of June with the rains. The ears of this crop are plucked and the straw is ploughed into the field in preparing the land for *sann* hemp which is sown in the middle of August. The crop is grown in isolated patches, as a result of the peculiar contour of the land. Therefore it was difficult to ascertain the exact seed rate but it was locally reported to be between sixty and eighty lbs. per acre.

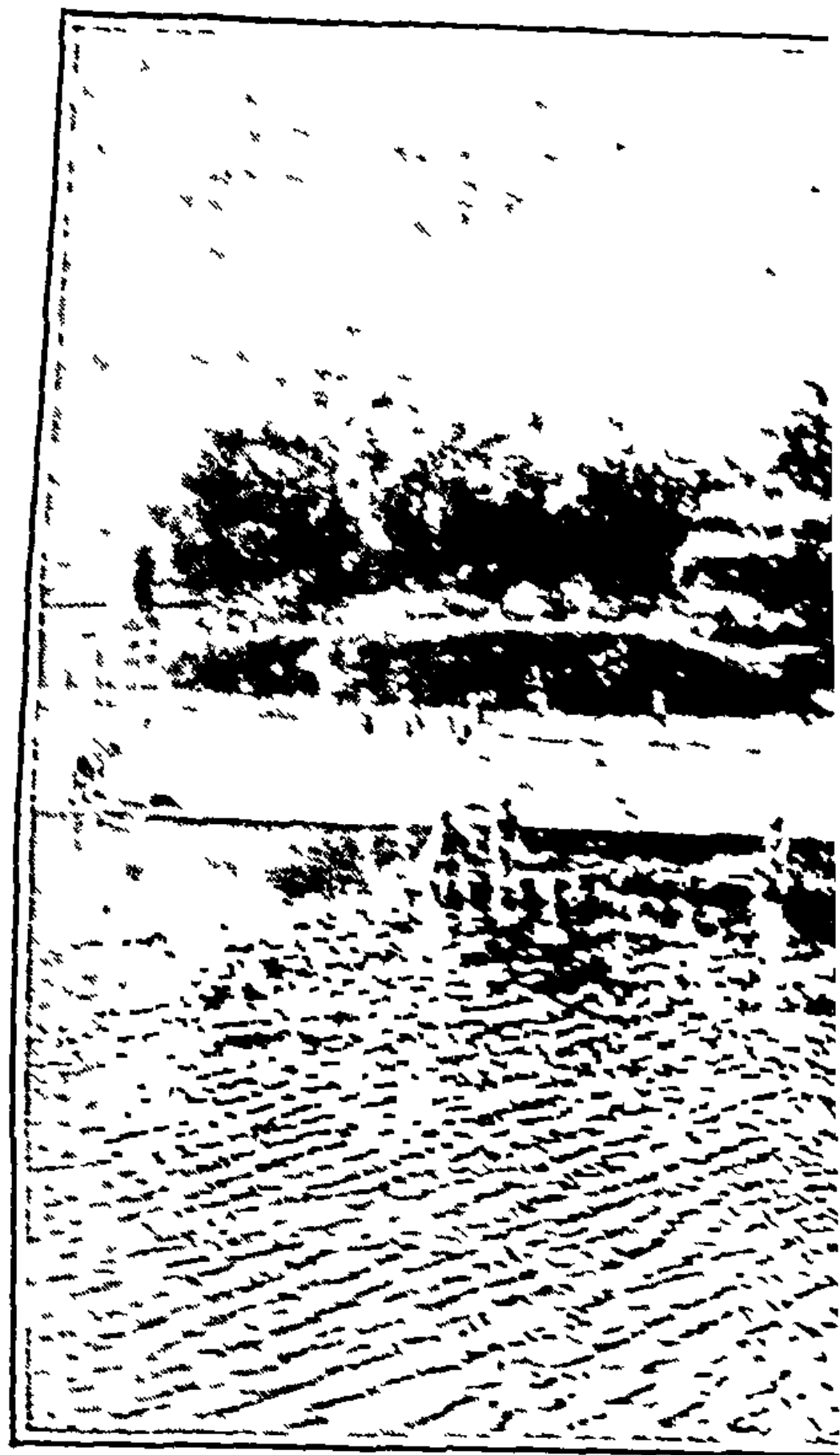
70. *Seed supplies.*—The crop grown for fibre is harvested before the seed is ripe and consequently seed has to be obtained from elsewhere. Seed was formerly obtained from Nipani in Belgaum district, but at present it is got from Bulsar and Pardi (both in Surat district), Bilimora (Baroda State) and Daman in the Portuguese territory. Seed from Godhra and Jubbulpore was also tried formerly in Devgad and Rajapur talukas but was found unsatisfactory, as the plants raised from this seed branched considerably.

Seed is usually purchased from local dealers on the "sawai" system* or on credit with varying rates of interest.

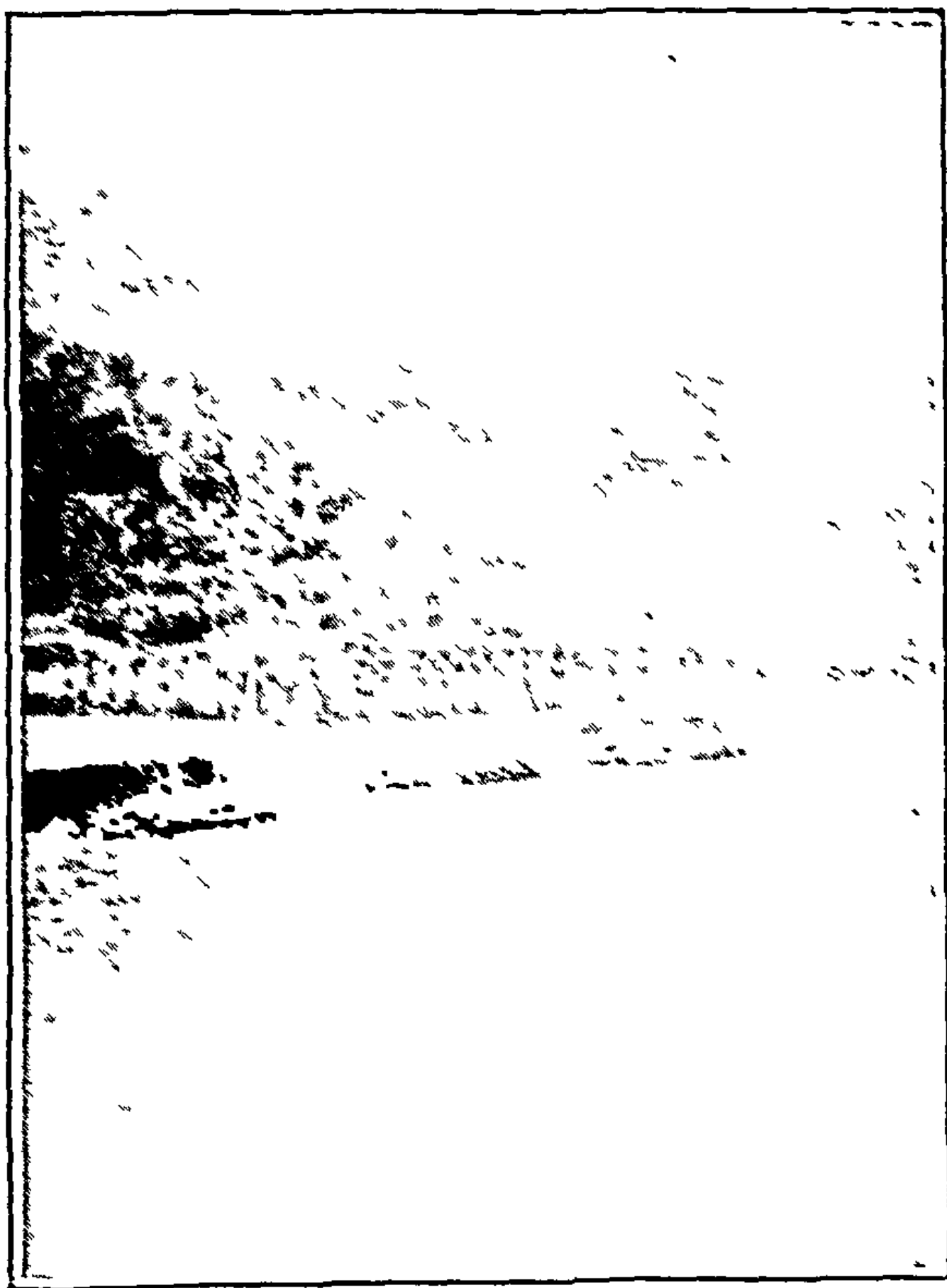
* "Sawai"—Literally means that the borrower returns $\frac{3}{4}$ more than he borrowed, but in practice it involves some further obligations on the borrower.



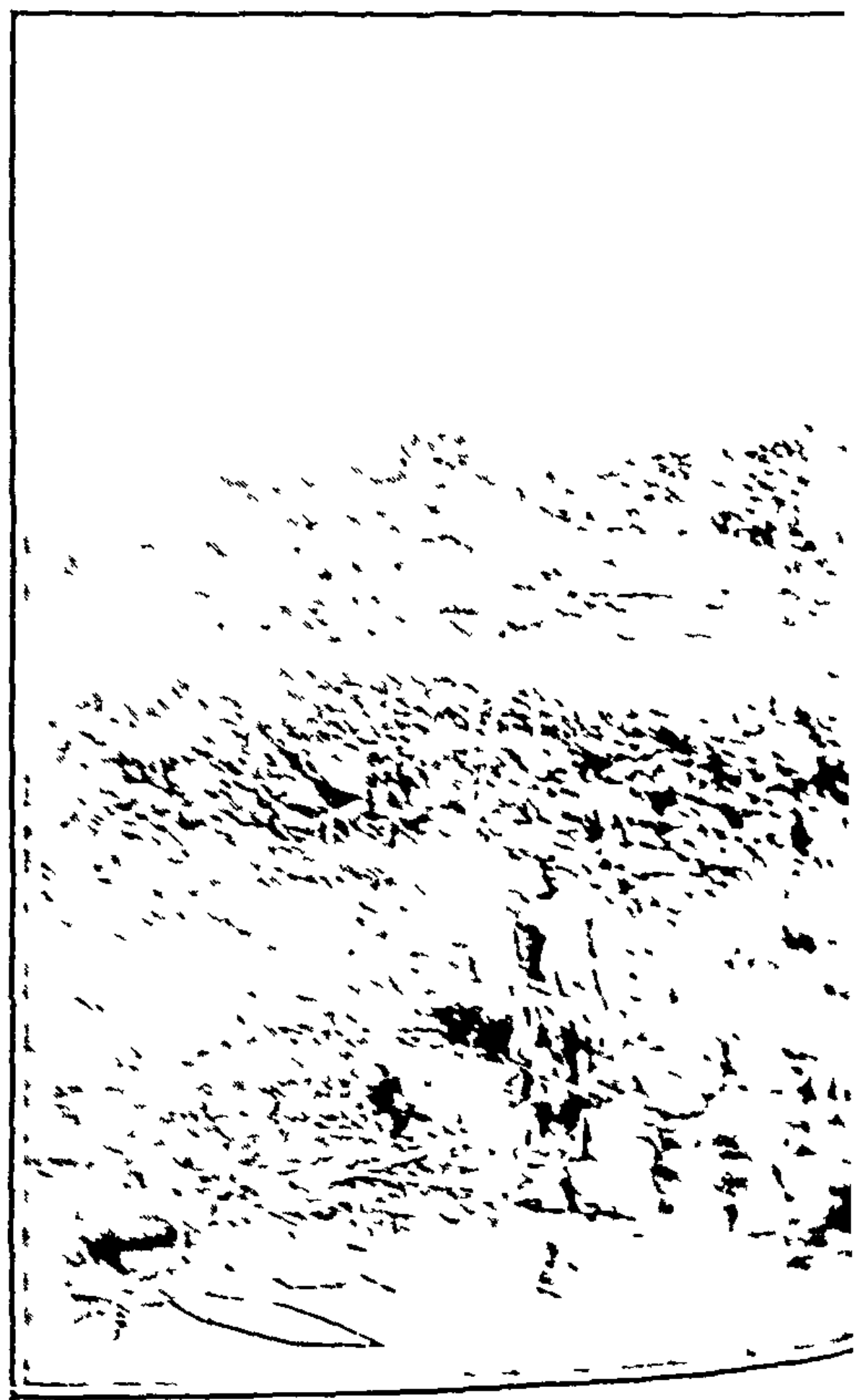
37. Bundles of straw being arranged in a rafter for retting at Rajapur.



38. The rafter being partially immersed in



39. The rafter being completely immersed at Rajapur—stones indicating the retting material.



40. Retting at Huttari—Retting done

71. *Harvesting, drying and retting.*—The crop is harvested by pulling the plants up when they are in full bloom, about the middle of November, usually three months after sowing and the harvested crop is thinly spread on the rocky surface of the plateau or hill slopes for nearly a fortnight, during which it is turned over once or twice. If harvested hemp plants happen to be wetted by rain while they are being dried, the fibre from such plants becomes dark and weak. Therefore harvesting is done after the rainy season so that the harvested crop may not be damaged by rains. Dews are heavy in this season and consequently this procedure results in a sort of preliminary dew retting. The cultivators there hold that it is not possible to obtain a fine quality fibre without adopting this method. It is noteworthy that the method of harvesting, dry and retting is almost the same as is practised in Italy which produces the best quality soft hemp in Europe.

The dried plants are then made into bundles, and the top portions are cut off. The root portions are not removed; hence the fibre from the butt ends of the plants is much matted and bear dark spots. The bundles are placed side by side to form a sort of raft (Photos 37, 38 and 39) and kept in position by bamboo poles. They are then immersed in fresh water streams (the sea creeks are not used) or in ponds for four to six days. The material is covered with grass and coconut leaves and weighed down with stones. Mud is not used. Information regarding the differences in the retting period in flowing and still water could not be collected. After retting, the bundles are removed from the water and stacked like rifles vertically on the banks for a day or so to allow the water to drain off (Photo. 41). Retting and extraction continue from the middle of November to the end of January.

72. *Extraction.*—The fibre is extracted in the wet condition by breaking off a bit from the butt end of each stem to enable the worker to catch hold of the freed fibre and thus enable him to pull it off from the whole stem in long clean strips. One person can extract up to four lbs. of fibre per day. The dried stalks are used as fuel or as torches at night.

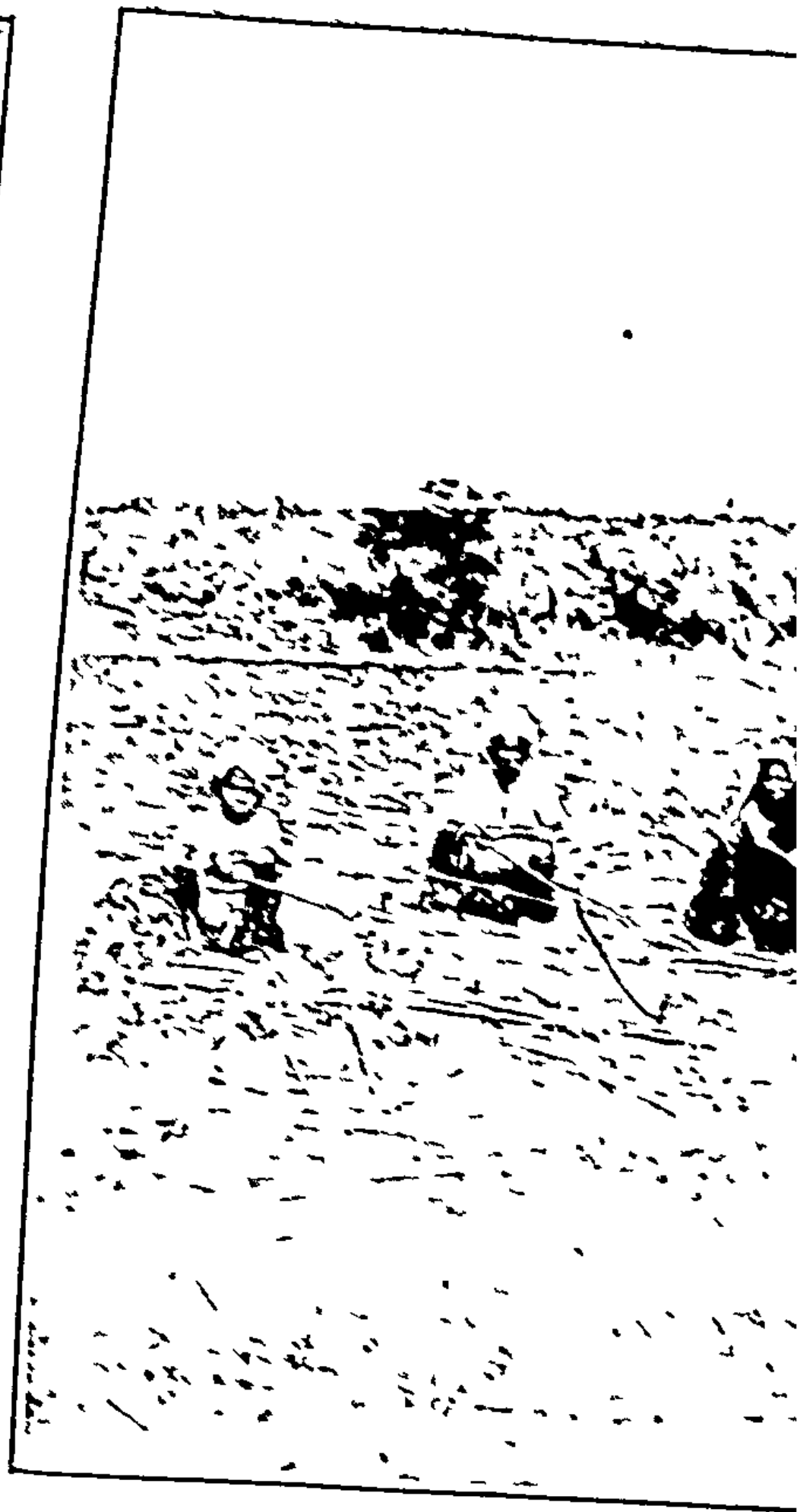
After being dried the fibre is folded, and then twisted into bundles known locally as "*pendi*". "*Pendies*" are made into bigger bundles and despatched to Bombay by country boats.

In Rajapur taluka (Ratnagiri district) Hindu communities (Kulvadi, Bhandari, Brahmin and Vani) grow the crop but do not undertake retting and extraction; these are left to the local Muhammadan dealer who purchases the dried bundles of plants from the cultivators.

73. *Characters of the fibre.*—The fibre is 4 to 5½ feet long, clean, greenish or creamy yellow, less matted (*i.e.*, in ribbons) and softer than Itarsi fine; strong but the butt ends much matted due to under-retting and dark. Hackled fibre from Devgad and Vijayadurg is fairly soft, strong and golden coloured. The produce possesses the qualities required by foreign markets and were it not for the defective butt ends, it would be



41. Retted material being dried at Bhatwadi—Devgad.



42. Extraction of fibre at Hulkeri—Belgaum



43. Frame for tying fibre into bundles at Raiapur.



44. Pedav carrying sunn hemp from Kh... Rajapur.

The fibre from Malwan, one of the talukas of the Ratnagiri district is very coarse and is consumed locally for making ropes, fishing nets, etc.; it hardly enters the trade.

Ratnagiri fibre is the best in India and mostly sent to Bombay for foreign export; a little is used locally or sent to Malabar for making fishing nets and ropes.

76. *Packing and handling in the local markets and transport to Bombay.*—The produce is pressed in local markets by means of bamboo levers, or in a wooden press (Photo 43) and is sent to Bombay in country boats (Photo 44) known as *phatemaries*.

The average aggregate cost of weighing, brokerage and packing in the local markets and of freight in country boats to Bombay is annas 15 to Re. 1-2 per maund.

77. *Pressing and handling at Bombay.*—The produce is cleaned, graded and baled properly at Bombay at a cost of Re. 1-4 per maund including the cost of iron hoops and dock charges. The average annual export in the period 1924-25 to 1928-29 from Bombay was 132,172 cwts. valued at Rs. 3,201,296 against the pre-war of 222,073 cwts. valued at £213,410 or Rs. 3,291,150 (at Rs. 15 per £).

The exporting firms at Bombay generally enter forward contracts through their local brokers, advances being given to the village dealers for supplying stipulated quantities within a specified time. "Ready" sales are also fairly common; in such cases the brokers generally charge interest at 9 per cent. per annum to the *exporting firms*.

CHAPTER VIII.

A REVIEW OF THE AGRICULTURAL AND MARKETING CONDITIONS AND PRACTICES IN THE HEMP GROWING AREAS, MET WITH DURING THE ENQUIRY, AND SUGGESTIONS FOR IMPROVEMENT.

78. *Areas and qualities of hemp grown.*—The principal provinces where *sann* hemp is grown for fibre are the United Provinces, Bihar and Orissa, Bengal, Madras and Bombay. As regards the United Provinces the principal tracts lie in—

(i) the districts of Benares, Jaunpur, Azamgarh, Allahabad and Partabgarh. These yield Benares hemp;

(ii) Pilibhit and Moradabad districts grow the crop on a small scale and yield "green" hemp known in the trade as Pilibhit hemp.

In the Central Provinces, cultivation for fibre is confined to Jubbulpore and Narmada divisions; these yield Itarsi, Jubbulpore and Sewnee qualities.

In Bihar and Orissa, the Patna and Bhagalpur districts yield "white" hemp which is mid-way in quality between Benares hemp and Bengal hemp; Sambalpur district yields the same qualities of green hemp as the Central Provinces. In Bengal the Serajganj sub-division of Pabna district is the principal *sann* hemp growing tract and yields "Bengal hemp".

In Madras Presidency the cultivation of *sann* hemp for export is confined more or less to Ganjam and East Godavari. In the Bombay Presidency Ratnagiri is the principal tract where at present the crop is largely grown for fibre for export and yields the Dewghuddy quality.

79. *Soil, seed and seed rate.*—*Sann* hemp will grow on any soil, but it thrives best on light, well-drained land. It is not profitable to grow the crop on heavy or very poor soil or on low lands, as the plants raised on such soils are stunted in growth and yield only coarse and brittle fibre.

An examination of samples of seed at different centres revealed admixtures in varying proportions of immature and foreign seed and it is likely that old seed was also present. As was to be expected, crops were almost invariably found to be full of weed. Weed seed can be removed by sieving and the percentage of old seed in the bazar samples can be ascertained by simple germination tests. The seed rate varies from province to province but is usually sixty to eighty lbs. per acre except in Bengal where it is approximately 120 lbs., and in Madras where it is 25 lbs. per acre. The heavy seed rate prevalent in Bengal appears to have been adopted as a precaution against bad germination. It undoubtedly suits the local conditions there. A heavy seed rate usually makes the crop very thick and the fibre obtained from such a crop is likely to be weak; but in Serajganj (Bengal) this usual result was not noticed.

The reported rate of 25 lbs. per acre in East Godavari (Madras) appears to be rather low, and, as is to be expected from a low seed rate, the crops there were found to be very thin, the stems have a tendency to branch and development of woody tissue is stimulated. Fibre from such a crop tends to become coarse and brittle.

The best seed rate depends on the quality of the seed and condition of the seed bed. About 60 lbs. of good pure seed per acre should generally suffice, but the exact rates must be worked out for each tract.

Yield of fibre.—The yield of fibre in maunds ranges from two to ten maunds per acre, the average being four to six maunds.

80. *Improvement of the strains grown.*—The results of the selection experiments on the improvement of this crop conducted by the Economic Botanist, Cawnpore, seem to show that the inherent qualities of the fibre—fineness, length and maturity—differ considerably in different strains and that there is scope for improvement of the fibre by plant selection.

One chief difficulty is that of maintaining the purity of the improved strain since free cross-pollination seems to be the main mode of fertilization of the plant. To prevent contamination of improved strains when

multiplying their seeds it is essential to grow them on a seed farm, isolated from other inferior strains and when the superiority of a new strain has been established its extension under careful control must be rapid so that inferior strains are replaced by the superior one in as short a time as possible. Considerable demonstration and propaganda will be necessary to impress the monetary advantages of the new strains on the cultivator who above everything is a hard headed practical man.

It is not, however, possible for the fibre even of a superior strain to secure a fair premium until the fibre is produced on a commercial scale and separately marketed. For optimum permanent improvement the extension of improved strains and the organization of marketing should, therefore, synchronize.

Stem-borer.—Cases of attack of the stem-borer—*Laspeyresia pseudo nectis*—which damages the apex of the shoot and arrests the further growth of the stem, were found in all the provinces. Also if the attack takes place at a very early stage, the fibre obtained is short and the loss in yield is heavy losses to the extent of one-third to one-half of the crop were met with by the Economic Botanist, United Provinces, during the course of his experiments. As effective measures of control are not so far known, it is essential that this problem should receive the attention of the agricultural departments.

81. *Sowing and harvesting dates, stage at which the crop should be harvested and method of avoiding different lengths of fibre*.—In the United Provinces, Bihar and Orissa and in the Madras Presidency the crop is generally grown for fibre; and there it is sown with the monsoon and harvested towards the end of September or the beginning of October when the plants are in bloom. In the Central Provinces and in the districts of Moradabad (U. P.) and Sambalpur (B. and O.) *sann* hemp is grown for both seed and fibre. In all the three places and for both purposes the seed is sown with the monsoon and the crop is harvested after seed formation from the middle of November to the end of February. In Ratnagiri district it is grown only for fibre and is sown about the middle of August after removal of the smaller millets; it is harvested from January to March when the pods are being formed. In Bengal it is grown only for fibre; it is sown between September and October and harvested between January to March when the pods are being formed.

If the crop is cut a little early as is done in the United Provinces (excepting Bilari tehsil) and Bihar and Orissa (excepting Sambalpur) the fibre though white and soft is found to be weak; if it is harvested after seed formation as is done in Bilari tehsil (in the Central Provinces) and Sambalpur, the fibre tends to turn green and coarse but it is strong.

The length of time required by the plant to develop the fibre depends on the climatic conditions under which the plant grows and whether fibre develops the desired commercial characters, *e.g.*, strength, colour and softness—at flowering time, or when seed begins to mature, or at a stage between flowering time and seed formation, can only be determined for each of the important *sann* hemp tracts by actual experiment.

Owing to the great diversity of climatic and other conditions, such experimental work must be decentralised. In the United Provinces the Economic Botanist obtained the best results by harvesting the crop eleven weeks after sowing when the pods were being formed.

If, before retting, the stems be sorted according to length, and each assortment of stems be retted and stripped separately, the mixture of fibre of different lengths could be avoided. It is difficult to sort fibre according to its length after extraction.

82. *Drying of the harvested crop.*—In the United Provinces, Bihar and Orissa, Bengal and Madras, the harvested crop is not usually dried before retting; in the Central Provinces on the other hand it is dried for varying periods, and in Ratnagiri district (Bombay) it is carefully dried for a fortnight before retting.

Betul in the Central Provinces and Devgad in the Bombay Presidency produce the best *sann* hemp at present though the climatic and agricultural conditions differ in the two places. It is noticed, however, that the practice of drying the harvested crop before retting exists in both the tracts (see paras. 36, 75). Also it may be noted that the method of drying in Devgad is practically the same as that followed at Bologna and Ferrara in Italy. Therefore, it is desirable to ascertain whether the fine quality (e.g., colour and strength) of the produce from Betul and Devgad is due to such drying; and if so, it might also be tried in the other *sann* hemp tracts.

83. *Retting and washing.*—The method of retting and period required to ret the plants differ from Province to Province and sometimes from district to district in the same province. But obviously the length of time taken to ret plants must depend on the temperature of water, and must vary according to the season. It is shorter in slow flowing shallow water where the water temperature is higher than in deeper still water of ponds. In the former case also bacterial activity is not hampered by the accumulation of putrified material as it is in still water. Cultivators in Ratnagiri district, in the Central Provinces and in Bengal believe that the colour, strength and softness of the fibre is improved by retting in slow flowing water, but the general opinion held by cultivators elsewhere is just the opposite.

A sudden fall in temperature of the water is said to tend to discolor the fibre. Also if the same water is repeatedly used for retting, the fibre will be discoloured and the fibre from successive lots retted in the same pool will tend to vary in shade. These problems offer suitable field for investigation, experiment and educative propaganda.

Admixture of dust and dirt in the Pilibhit (U. P.) and Coimbatore (Madras) hemp are due to retting in muddy water and absence of washing; if pucca tanks with wells attached could be constructed at certain places in *sann* hemp tracts they would undoubtedly prove useful for washing the fibre. But unless they are built on co-operative lines by capitalists in the *sann* hemp areas, who would be prepared to let the use of these tanks to neighbouring cultivators on very easy terms.

may not prove economical. Old deserted indigo vats are available in certain *sann* hemp tracts and would be very useful for washing; for retting, however, they would be rather small.

The weakness of Benares hemp is due to over-retting and the tangled state of its fibre to washing the retted bundles with a vertical and twisting motion. The defective butt ends of Ratnagiri (Bombay Presidency) fibre are due to the root portions not being cut off before retting.

Cultivators should be educated to realise the loss that is caused by the defects in their methods of retting.

84. *Sweating*.—“Sweating” of the retted material is unknown in India but is said to be commonly practised in Russia and Italy. The retted bundles are washed and left standing stacked like rifles for a day to allow the water to drain off. Then the bundles are spread out to dry for a day, after which they are heaped together and covered with straw to make them ‘sweat’. When the bundles have ‘sweated’ enough they are again stacked like rifles so that the air passing through and between the bundles dries them slowly. Though Russian and Italian hems are obtained from *Cannabinus sativa* which is botanically quite different from *Crotalaria juncea* which produces the Indian *sann* hemp, ‘sweating’ experiments might be tried on *sann* hemp to ascertain their effect on the quality of the fibre.

85. *Extraction*.—The fibre is extracted from the retted stalks while they are wet, or after allowing the water to drain off, or after they are thoroughly dried. The method of extraction also varies from province to province and sometime from district to district. In the United Provinces, in Bihar and Orissa and in Ratnagiri district (Bombay Presidency) the fibre is extracted from individual stems, while in Allahabad district (U. P.) and in Bengal and Madras it is stripped from the whole bundle of stems in one operation.

Extraction of fibre from individual stalks is preferable to extraction from the whole bundle, as the latter method fails to remove all the fibre; also the fibre becomes somewhat tangled and entails loss in tow during cleaning operations. Beating of the retted material with cudgels which is a common practice in some parts of Bengal (para. 46) appears to be detrimental to strength and evenness.

Breaking and scutching by hand and power machines similar* to those used in Russia and Italy for extracting fibre from *Cannabinus sativa* could perhaps be used for extracting fibre from the green stems of *sann* as well as from the retted material.

The fibre extracted from *sann* without retting is harsh, coarse, and unsuitable for spinning, but it may not lack in strength, and may, like other hard fibres be good enough for cordage. *Sann* hemp is a cheaper

* Oakley, F. J.—Long Vegetable Fibres. Pub. E. Benn, Ltd., London, 1928.

Woodhouse, T. and Kilgour, P.—Cordage and cordage hemp and fibres.—Pub. Isaac Pitman & Co., Ltd., London, 1919.

Goulding, E.—Cotton and other Vegetable fibres. Pub. John Murray, London, 1917.

Wissett, R.—Cultivation and preparation of hemp, 1804.

finer than the Italian and Russian hemp and at present is not very remunerative to the cultivator; hence caution in introducing expensive methods is necessary.

The Indian hemp at present generally lacks the softness of the Russian and Italian hems. If the experiments undertaken at the Technological Institute, Cawnpore, by Mr. Mulani on retting and softening the fibre with cheap chemicals could evolve a cheap method for softening some of the coarse qualities in Indian hemp, without impairing its strength and other useful characters, the Indian hemp will be better able to compete with the Russian hemp: and Dewghuddy and Itarsi grades will form suitable substitutes for the Italian hemp.

86. *Making of hanks.*—The dried fibre is made into hanks which generally serve to hide "loading" matter and tend to twist the fibre.

The fibre should be tied only at the butt end as is done in East Godavari (Madras) or slightly twisted into hanks as is done in the case of hackled hemp.

Tight and compact twisting damages the fibre and entails undue expense to undo it, also wastage when it is undone. Besides, it successfully hides any stick left inside and makes inspection very difficult; Allahabad fibre presented this difficulty.

As a result of pressing, the sticks and mud in the hanks get fixed to the fibre, and the hackling of Benares hemp, weak as it is, is made extremely difficult. It also involves heavy loss in tow.

87. *Effect of agricultural and retting practices on the fibre.*—As far as the season of growth and the harvesting time are concerned, the fibre from Bilari tehsil (included in the trade grade Pilibhit hemp) should resemble fibre from the Central Provinces; and Cocanada hemp should resemble the produce of Benares. In actual fact, however, these resemblances do not occur and even in the trade they are not known by identical names. On the other hand Bilari fibre resembles Cocanada hemp in spite of differences in climatic and harvesting conditions.

Differences of strength, colour and texture between Bilari fibre and Central Provinces fibre seem to be largely due to the method of retting in muddy water and want of washing. Cocanada hemp resembles Pilibhit hemp in colour, dirtiness and texture owing to the similarity of the method of retting in muddy water and want of washing.

Bengal fibre is stronger, whiter, softer, cleaner and with less stick than Benares hemp; and whether the superiority of Bengal fibre is due to its season of growth, method of retting, climatic conditions or varietal differences of plants grown can only be ascertained by experiments.

Dewghuddy hemp (from Ratnagiri district) forms a class by itself in regard to colour, strength, cleanliness and texture and is superior in its commercial qualities to genuine Itarsi hemp which is considered the best among the green hems from the Central Provinces and Sambalpur

district of Bihar and Orissa ; the difference might be due to harvesting before seed formation and careful drying before retting.

The differences in the commercial qualities in the produce from the various centres of production are thus partly due to the indifferent handling of the crop by cultivators and partly to the lack of uniformity in the time of harvesting, method and period of retting, and preparation of the fibre as practised in the different areas. In the United Provinces the produce of villages in Allahabad, Partabgarh and other areas producing Benares hemp contains varying proportions of the grades—Benares Nos. 1, 2 and 3 ; similarly the produce of Bilari tehsil (Moradabad district) and Pilibhit district contains the grades—Pilibhit, fine and Nos. 1 and 2, in varying proportions.

Similarly fibre from the Central Provinces and Sambalpur district contains varying proportions of the grades—Itarsi fine, Sewnee fine, Jubbulpore fine and Jubbulpore No. 1. For example, Chhindwara fibre contains 60 per cent. Itarsi fine, 25 per cent. Sewnee fine, 15 per cent. Jubbulpore fine while in the fibre from Jubbulpore district are found 5 per cent. of Itarsi fine, 60 per cent. of Jubbulpore fine, 25 per cent. of Jubbulpore No. 1 and 10 per cent. of Sewnee fine.

Again Bengal hemp contains in varying proportions, the grades—Bengal Nos. 1, 2, 3 and 4. Fibre from different villages in Doygad and Rajapur talukas contains, on an average 12½ per cent. of Dewghuddy double fine, 25 per cent. of Dewghuddy fine, 37½ per cent. of Rasband and 25 per cent. of Ras.

It is only by actual experiments that the reasons for varying proportions of the different grades in the produce of any local area can be ascertained ; such experiments will have to be based on an observation of the methods, most suitable for any particular grade in that area. Experimental work of this type is a necessary preliminary stage before the current agricultural practices could be improved and thereafter disseminated.

MARKETING.

88. *Collection of fibre for the market and some malpractices.*—The grower sells his small quantities of fibre to the village dealer who is the primary collector and being frequently handicapped by his poverty and indebtedness to that dealer he cannot afford to hold back his stock even when he is offered a price lower than he should reasonably get. The producer is thus more often than not at the mercy of the buyer.

The weights used by the village dealer are rarely tested and sometimes consist of rough pieces of stone. It is desirable that the use of authorised iron weights should be prescribed in each province. Besides, as a rule, small quantities are weighed out at a time with the result that the primary dealer gets one to four seers more of the produce per maund by the often repeated turns of the scale in his favour.

As a result the farmer tends to be indifferent regarding the preparation of the fibre. On the other hand he sometimes resorts to malpractices, e.g., loading which hanks help to conceal, and damping. The village dealer collects fibre from a number of cultivators and brings the mixture to the nearest important collecting centre or market as the case may be. In this way mixtures of various qualities not only from different villages but also from different districts and sometimes adjoining provinces are collected at the market.

The number of middlemen through whose hands the fibre passes before it reaches the exporters varies according to the distance between the production centre and the market. The agents of exporting firms usually visit these upcountry collecting centres and make their purchases through *ārhatiyās* (local brokers and commission agents) but some times the exporting firms purchase their requirements directly (without agents) through their *ārhatiyās*. After the fibre is purchased, it is mixed up into one lot with the result that the defects which are in any one lot appear in the whole mass.

The desirability of controlling the transport of *sann* hemp from one growing centre to another with the object of discouraging adulteration should be considered and if necessary suitable legislation should be adopted. The problems of adulteration will have to be studied with care and discrimination and no undue restrictions should be imposed on the grower. Such measures might tend to discourage the mixing of the different qualities of *sann* hemp which are at present practised, e.g.—

- (i) inferior green hemp from Chandausi (U. P.) and Bareilly (U. P.) with better hemp from Pilibhit (U. P.) or
- (ii) dirty hemp from Gadarwara (C. P.) and Narsinghpur (C. P.) with clean fibre from Seoni (C. P.) and Jubbulpore (C. P.), or
- (iii) Allahabad (U. P.) hemp which is full of stick, with Azamgarh (U. P.) hemp which has very little stick in it.

89. *Other Malpractices.*—Other current malpractices, e.g., damping, mixing with dirt, stick and other foreign matter, etc., hamper the trade considerably. The cultivator and the village dealer are both responsible for these practices; and even the buyer for export cannot disclaim some share of the responsibility.

The fault lies in the system, as it does not provide an adequate stimulus to the grower; does not inflict tangible penalty on the dealer, and does not permit of concerted action on the part of buyers for export. It is not impossible to check these malpractices provided that primary marketing is properly organised to enable the larger buyers to get reasonably large quantities of properly cleaned and graded fibre and the primary producers to get a reasonably remunerative price.

Co-operative sale societies can help in bringing the cultivator into direct touch with the buyer and also can help him to sell his produce

of a Government controlled supervising agency. The *Sann hemp* trade is, however, so small that it would not be reasonable to expect the trade to organise itself for such action. Whether a Government controlled agency should be set up is a question which should be investigated.

92. *Cleaning and hackling for export.*—*Sann hemp* is exported either in an *undressed* or *dressed* condition. The former is known as the Bombay method and the latter as the Calcutta method.

The Bombay method is generally practised at Bombay, and consists of merely shaking the hanks without opening them, indifferent grading by ordinary labourers, and pressing, after throwing the hanks pell-mell into the press.

The Calcutta method is generally practised at Shivpur and Calcutta. According to it the *kutchra* bales and bundles are opened, dried and beaten with cudgels or blunt choppers; then they are shaken to remove the dust and sticks and are hackled, graded and pressed. At Cocanada the process is the same except that the fibre is not hackled.

Hackling consists in passing the hanks, which are already freed to some extent from dirt and stick by cleaning, through hand hackles (a row of long spikes fixed in a block of wood, which acts like a large comb). Hackling effectively frees the fibre from loadings and makes it loose but the operation necessarily costs a good deal (about Rs. 3 per maund at Shivpur). It cannot profitably be practised in the case of Benares hemp as it is weak, much tangled and would involve considerable loss in tow. Whether hemp from Bengal, Central Provinces, Pilibhit and Ratnagiri is in any particular case hackled or not depends on the nature of the demand. The extra price offered for hackled hemp has not been remunerative for the last three to four years and even at present it is difficult to sell hackled hemp at a price which can compensate for the extra work except occasionally in small quantities to Germany.

93. *Pressing, for export.*—For export, Benares hemp at present is pressed at Shivpur; Pilibhit hemp and hems from Central Provinces, Sambalpur district (Bihar and Orissa) and the Bombay Presidency are mostly pressed at the press houses at Bombay; Bengal hemp is mostly pressed at Calcutta, and Madras hemp largely at Cocanada.

It may be noted that the Central Provinces which are next in importance to the United Provinces in hemp production have no arrangements for *pucca* baling. Baling of the Central Provinces fibre in some central and convenient place in the Central Provinces, therefore, would save the unnecessary freights on the transport of *kutchra* bales to Calcutta and Bombay.

Seoni might prove to be a suitable centre for hydraulic presses; and cleaning, grading and packing for export may be done there to the general advantage of both cultivators and shippers. Such centralised *pucca* baling would be more amenable to supervision by the supervising agency—whether Government's own or set up by the trade.

ing money by packing the produce from an inferior grade and passing it on as a new grade under a name suggestive of a superior grade; but in the long run profits must depend on intrinsic quality and not on false grading; and the general interests of the trade demand a reliable uniform system. Such procedure would not be inconsistent with the interests of individual firms, as private trade marks would still remain, and continue to carry the market value attached to the firm's name.

95. *Supervision at the Press.*—The remarks in paragraph 91 regarding supervision over *le-tola* baling apply *mutatis mutandis* to *p.cca* baling for export. In the Philippine Islands there is full fledged service for the inspection of fibre before export and a scheme on these lines adapted to local circumstances may be welcomed by the shippers, particularly because it would simplify arbitration in London, and would strengthen the shippers' hands in the case of disputes.

96. *System of sale and arbitration in London.*—Indian *sann* hemp is sold in London on the basis of "f. a. q. of the grade." In the absence of standard grading, the f. a. q. of the grade has little significance and tends to vary according to the arbitrator's notion as to what the average quality grade should be. All arbitrations on Indian hemp, sold to the United Kingdom, are held in London, and in the absence of standardised grading and specifications, the arbitrators have to depend on their knowledge and experience of the general average quality of Indian hemp; but men with first hand knowledge are few. Arbitration of this type is unscientific and unsatisfactory; shippers and the Bombay chamber of commerce have protested against it in emphatic terms.

Complaints have frequently been made by the trade that the existing terms of the contract for hemp exported are unfair to the shipper; and that in actual operation they tend to favour the buyer. But so long as standardised system of grading and specifications is not evolved, it is difficult to see how matters can be set right.

97. *Necessity for studying foreign production centres and markets.*—An enquiry into the preparation of the Indian (*sann*) hemp and the conditions under which it is handled and marketed in India will not suffice by itself for evolving any effective scheme so that the Indian hemp trade could be enabled to hold its own against the increasing competition of Russian and Italian hems in the European markets. A thorough knowledge of the methods of cultivation, preparation, handling and marketing of Italian and Russian hemp as well as accurate information about the uses of the Indian hemp in the various European countries is also necessary. If and when funds permit, the deputation of an officer to study the production, etc., of hems which compete with Indian *Sann* hemp and foreign markets may be considered.

98. *Railway transport.*—Freight rates are fixed on the telescopic mileage basis which favours "long distance" transport, e.g., to Bombay

* Oakley, F. J.—Long Vegetable Fibres, pp. 114, 115.

† Proceedings of a meeting of exporters of Hemp held on 2nd July 1930.

or Calcutta, and discourages transport to up-country centres like Shivpur where many of the processes preparatory to final export could otherwise be carried out efficiently and economically. Even organised supervision over these processes at the stages where it can be effective can be set up. The question of giving special railway rates to such centres should be seriously considered.

The following freight figures will show how Shivpur presses are handicapped on account of telescopic rates :—

	Distance.	Charges.		
		per md.		
		Rs.	A.	P.
Chandausi to Bombay	1,074	1	2	3
Chandausi to Calcutta	805	0	12	6
Chandausi to Shivpur	379	0	8	2
Pilibhit to Calcutta <i>via</i> Lucknow	779	0	13	6
Pilibhit to Shivpur	353	0	13	2
Pilibhit to Bombay	1,408	0	13	6
Shivpur to Calcutta	432	0	7	10
		(<i>Pucca</i> bales).		
Shivpur to Calcutta	432	0	8	4
		(<i>Kutch</i> bales).		
Partabgarh to Shivpur	82	0	4	0

Numerous complaints were also received that whereas one wagon of registered carrying capacity of X maunds would accommodate 160 bales of hemp, another wagon of the same registered weight carrying capacity would accommodate far fewer bales; and that the same freight was charged by the railway because the registered weight carrying capacity of both wagons was the same. In some cases it was stated that wagons of the shape which would carry the maximum number of bales were on the station but were not freely supplied and it was suggested that railways might issue instructions for the supply of wagons of the most suitable shape when available. It was also suggested that a specified fractional deduction from the maximum weight capacity on which the charges are based might be considered in the case of certain unsuitable types of wagons, but this seems difficult to reduce to practice.

99: *Necessity for a permanent organisation.*—*Sann hemp* is a minor crop and has consequently been neglected so far, as the hemp trade only came into prominence since the Great War. Under normal trade conditions it might be urged with some justification that the improvement of any commodity should be left to the trade itself, *i.e.*, by the buyer paying a premium for quality. But in the face of renewed competition from Russian hemp, the position of the Indian hemp trade has become precarious. As already stated, unless prompt action is taken, India may lose for ever its position, weak as it already is, in the European markets.

A central organisation was recommended by the Imperial Institute Advisory Committees on (a) plant and animal products; and (b) vegetable fibres; this was also recommended by the late Agricultural Adviser to the Government of India and by some of the principal exporters of *sann hemp*. It was thought then that jute, *sann hemp* and other fibre crops should be grouped together and that a central organisation should be entrusted with the work of improvement of vegetable fibres. Since then, however, the constitution of a Central Jute Committee has been announced. Although it might perhaps be beyond the scope of his enquiry, the Hemp Marketing Officer would like to record his view that the original proposal to have a central organisation to deal with vegetable fibres as a whole had many advantages which cannot be secured as effectively and economically by different bodies dealing with the various fibres individually and piecemeal. The formation of an independent permanent committee for *Sann hemp* may not be practicable for financial reasons as a cess on *sann* at a reasonable rate would not yield the funds necessary to meet the expenses of such an organisation. In view of the *fait accompli* of the Central Jute Committee, however, it is suggested that a sub-committee of the Central Jute Committee might be formed to stimulate research, improve the preparation of the hemp for market, deal with malpractices, and bring about other improvements in the trade in *sann hemp* and other minor fibre crops; and also to stimulate the utilisation of these fibres by various small industries in the country itself.

100. *Provincial Statistics*.—The Season and Crop Reports group *sann hemp* with the other fibres for the purpose of recording acreages. Other fibre crops are also grown besides *sann hemp*, e.g., Deccan hemp or Bimlipatam jute (*Hibiscus cannabinus*) and Sisal hemp (*Agave* and *Aloe* species) and although they are of minor importance the areas under these should be shown separately.

Provincial Season and Crop Reports do not even show the acreage under *sann hemp* grown for fibre as the acreage recorded under hemp includes the area under *sann* used for green manuring, and in Madras for fodder also. The fact that such areas are not shown separately detracts from the value of the statistics for affording information when required on any one of these three points. A more accurate estimate of the acreage for fibre could be obtained if the area in which the hemp crop is ploughed in, or is used for fodder could be eliminated from the final statistics. It seems to the author that all these crops could be recorded separately at little or no extra cost, as even at present the village record keeper has to show, after his second round, the area in which any crop has failed; and it would perhaps not be a very difficult matter for him to ascertain at this, or a subsequent round, the area in which hemp has been ploughed in or used for fodder.

These problems may be put to the provincial departments of Land Records and Agriculture. Bengal, and Bihar and Orissa are under permanent settlement and do not possess subordinate revenue staff

under Government control such as is available in other provinces; therefore in their cases there may be some difficulty. On the other hand these provinces also publish their Season and Crop Reports, and it may be possible to adapt their present system, so as to obtain fairly reliable information of the acreage under (i) *sann hemp* and (ii) *sann hemp* for fibre.

The principal local markets and Co-operative Central Banks where they exist should be supplied with current market rates in *sann hemp* at Bombay and Calcutta.

101. *Uses of sann hemp in India.* - *Sann hemp* is put to a variety of uses in India. It is made into *Tat* (matting for the floors) in Partabgarh, Azamgarh and Benares districts. Also it is used by the rope making industry all over India. In this case it is generally of only local importance, but in some places (e.g., Pandepur, Tanakpur, Daulatpur and Lalpur in Benares district and Chatra and Sheoraphulli in Serampur district) it is of more than merely local importance. In Berhampur, Vizagapatam, Godavari and Kistna districts, there are cottage industries for manufacture of canvas, and bags.

All these industries are capable of development. Lower grade *sann hemp* could be profitably utilized for manufacturing cheap ropes, matting and tarpaulins. Further utilization of the fibre by industries in India itself will be of great help to the *sann hemp* trade by providing an additional outlet for it.

CHAPTER IX.

SUMMARY OF RECOMMENDATIONS.

1. *Sann hemp* should be grown on light well-drained soils (para. 79).

2. There is considerable scope for improvement in the existing strains. Improved strains with higher yield and better quality fibre can and should be evolved by 'selection' (paras. 8, 80).

3. The need for ensuring supplies of pure good seed with instructions about the seed rate for each tract has been clearly established (para. 79).

4. Cultivators in Bengal should be educated to cut off the root and top portions from the plants before retting; similarly cultivators in Ratnagiri district (Bombay Presidency) should be advised to cut the root portions of the plants before retting (paras. 45, 71 and 83).

5. The advantages of drying the harvested crops as practised in Ratnagiri district (Bombay Presidency) should be investigated. (Paras. 71 and 82).

6. Instructions should be given to cultivators regarding the proper time and method of harvesting, retting and extraction of fibre and efforts should be made to improve facilities for washing the fibre where these are deficient. (Paras. 11, 15, 29, 36, 45, 53, 71, 83 and 85).

7. The vertical and twisting actions of the retted bundles during washing as practised in the United Provinces (para. 15) and beating of the retted material during extraction as practised in some parts of Bengal (para. 45) are undesirable (para. 83).

8. The practicability of improving the quality of *sann hemp* fibre by 'sweating' should be investigated (para. 84).

9. The practice of leaving sticks and dirt in the fibre and of twisting it tightly into hanks which serve to hide "loading" should be discouraged (paras. 16, 86).

10. The experiments undertaken at the Technological Institute, Cawnpore, by Mr. Mullani on retting and softening the fibre with cheap chemicals are promising, and the authorities of the Institute might be encouraged to continue them (para. 83).

11. The possibilities of breaking and scutching green as well as retted stems, by hand and power machines, should be investigated (para. 85).

12. It is desirable to study the effects of the season of growth, and of harvesting and retting practices on the fibre with a view to improvements (para. 87).

13. The practicability of regulating up-country markets on the lines of cotton and grain markets in Berar (para. 88), and of introducing standard iron weights by legal prescription should be investigated (paras. 74 and 88).

14. Co-operative Sale Societies and philanthropic bodies should be encouraged to help in ameliorating the condition of the cultivators (para. 89).

15. The practicability of controlling the transport from one growing centre to another through trade organizations should be considered (para. 88).

16. The economy and benefit of cleaning and assorting the fibre at the up-country collecting centres before it is made into *kutchā* bales or bundles (para. 90) should be brought home to all concerned.

17. Supervision over *kutchā* baling at the up-country markets will help to minimise some of the defects and malpractices and is not only desirable but necessary (paras. 13, 19 and 91).

18. If suitable supervision over the cleaning, grading and packing of the fibre for export could also be provided, it would undoubtedly help to reduce the defects and malpractices. Shivpur (near Benares) being one of the important centres for baling, experiments should be tried there (paras. 92 and 93).

19. The Central Provinces which rank next in importance to the United Provinces in *sann hemp* production should have arrangement for *pucca* baling. Seoni might prove to be a suitable centre for hydraulic pressing (para. 93).

20. A reliable and uniform system of grading and specification of the grades is very desirable in the general interests of the trade and efforts

should be made to evolve a suitable system through the trade itself (para. 94).

21. Bales should bear the name of the grade, the place of production and the name of the press. The shipper's own trade marks may of course continue (para. 94).

22. Supervision over cleaning, grading and packing at the presses at the ports through some permanent organization is essential (para. 95).

23. Packing for export at the up-country baling centres like Shivpur should be encouraged by giving special transport facilities (para. 98).

24. Indian shippers complain that the terms of the form of the contract at present in use when hemp is exported are one-sided and are frequently unfair in their operation. An attempt should be made to bring about their revision (para. 96).

25. A study of the foreign centres of production and markets for hemp is desirable before any effective scheme for the improvement of the Indian hemp trade can be evolved (para. 97).

26. A permanent central organisation on the lines of the Indian Central Cotton Committee is necessary to effect improvements in the preparation and marketing of *sann hemp* and to put the Indian hemp trade on a sound footing (para. 99).

27. The industrial utilisation in India of *sann hemp*, e.g., the manufacture of ropes, matting, canvas, etc., offers a promising field which should not be left out of the scope of work entrusted to any central organisation which may be set up (para. 101).

T. S. SABNIS.

The 17th April 1931.

APPENDIX I.

ACREAGES UNDER HEMP ACCORDING TO THE SEASON AND CROP REPORTS.

Name of Province.	1909-10.	1910-11.	1911-12.	1912-13.	1913-14.	Quinquennial averages or lesser averages as the case may be.
	Acrea.	Acrea.	Acrea.	Acrea.	Acrea.	
Bengal	44,700	44,900	39,300	35,900	36,300	36,200
Bihar and Orissa	(Not available)	(Not available)	21,900	23,200	20,800	21,967
Bombay	155,599	143,895	(Not available)	114,728	134,234	137,114
Central Provinces and Berar	168,206	112,691	121,387	140,133	159,664	140,416
Madras	223,590	238,934	279,737	(Not available)	308,184	262,011
Punjab	52,057	46,248	22,551	52,013	53,480	45,269
United Provinces of Agra and Oudh	155,435	(Not available)	112,382	162,531	222,178	163,131

ACREAGES UNDER HEMP ACCORDING TO THE SEASON AND CROP REPORTS.

Name of Province.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	Quinquennial averages or lesser averages as the case may be.
	Acres.					
Bengal	42,400	40,900	43,100	42,700	44,500	42,720
Bihar and Orissa	20,800	31,100	30,000	32,500	34,400	29,760
Bombay	155,163	144,482	(Not available)	117,958	81,664	99,817
Central Provinces and Berar	176,014	138,035	163,950	131,745	90,977	140,144
Madras	(Not available)	269,068	200,665	296,051	184,215	237,450
Punjab	48,951	27,315	49,116	45,080	19,480	40,657
United Provinces of Agra and Oudh	170,352	124,761	176,903	211,974	124,248	161,648

ACREAGES UNDER HEMP ACCORDING TO THE SEASON AND CROP REPORTS.

Name of Province.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	Quinquennial
						averages or lesser averages as the case may be.
						Acres.
Bengal	48,800	78,700	79,400	77,800	76,900	72,320
Bihar and Orissa	30,400	38,600	40,800	33,300	29,500	34,520
Bombay	111,357	81,329	104,016	107,446	120,365	104,903
Central Provinces and Berar	146,616	(Not available)	99,906	(Not available)	102,434	116,319
Madras	159,476	87,747	98,489	104,673	110,461	112,169
Punjab	46,863	43,727	45,249	46,716	41,969	44,905
United Provinces of Agra and Oudh	182,788	175,814	(Not available)	(Not available)	(Not available)	179,301

ACREAGES UNDER HEMP ACCORDING TO THE SEASON AND CROP REPORTS.

Name of Province.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	Quinquennial averages or lesser averages as the case may be.
Bengal	62,900	62,700	60,700	58,400	58,200	60,580
Bihar and Orissa	18,700	18,600	21,700	19,600	15,300	18,780
Bombay	162,445	105,252	99,798	109,795	102,629	115,984
Central Provinces and Berar	138,773	158,719	113,299	92,792	84,947	117,706
Madras	141,806	177,570	112,941	96,111	103,067	126,299
Punjab	41,291	48,751	47,510	41,274	36,451	43,055
United Provinces of Agra and Oudh	176,700	244,581	249,661	190,494	156,690	203,625

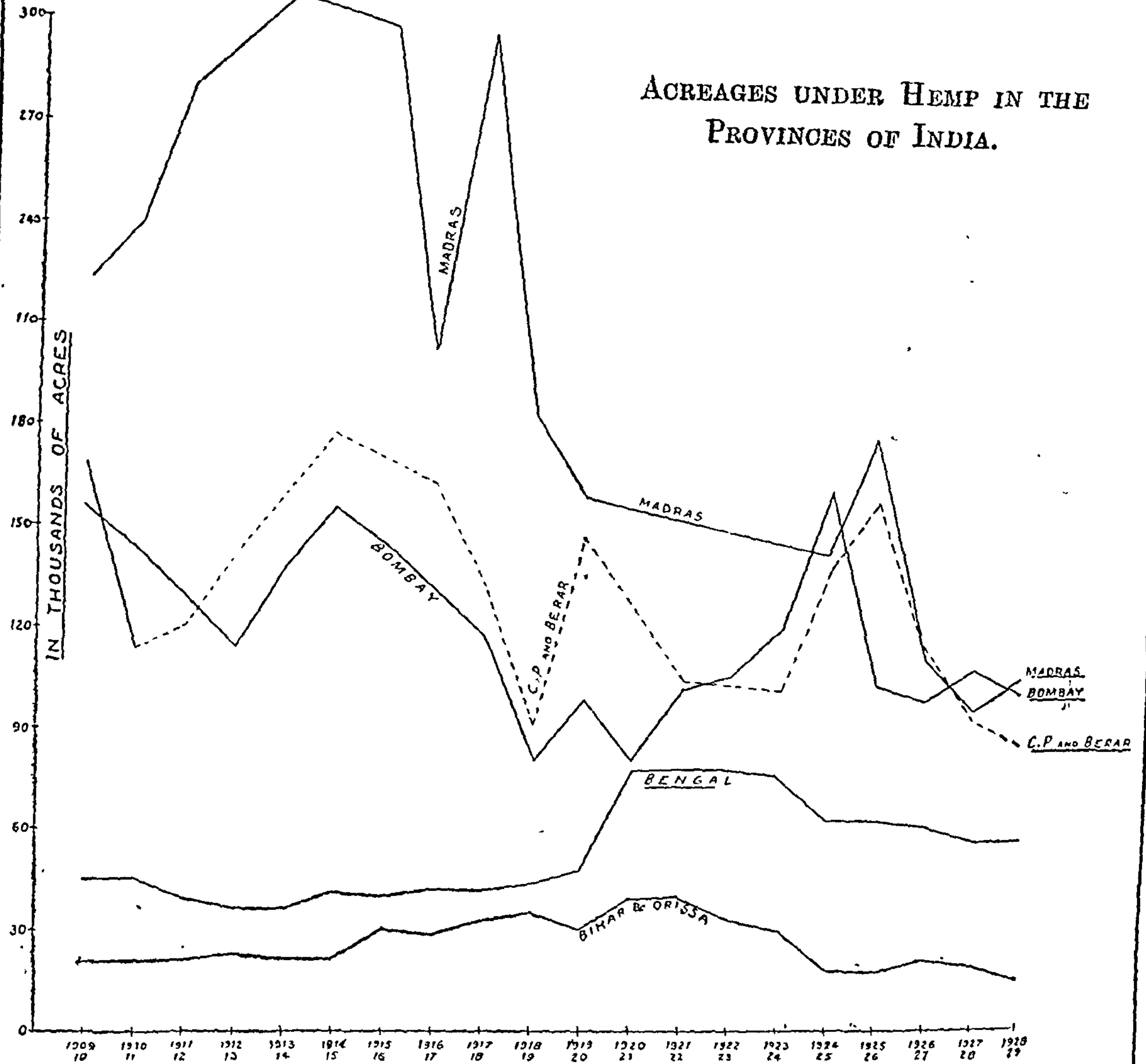
APPENDIX II.
 THE TOTAL CROPPED AREA (IRRIGATED AND UNIRRIGATED) IN ACRES, IN THE FOLLOWING PROVINCES, WITH THE AVERAGES FOR THE YEARS SHOWN AND ALSO THE QUINQUENNIAL AVERAGE AREA UNDER HEMP CULTIVATION, WITH ITS PERCENTAGE TO THE AVERAGE TOTAL CROPPED AREA.

(Figures taken from the Provincial Season and Crop Reports.)

	Total Cropped area 1924-25.	Total Cropped area 1925-26.	Total Cropped area 1926-27.	Total Cropped area 1927-28.	Total Cropped area 1928-29.	Quinquennial average.	Quinquennial average area under hemp cultivation.	Percentage of area under hemp to total cropped area.
Ontario	37,747,500	28,503,500	27,469,500	28,000,500	28,702,700	27,659,700	60,550	.22
Quebec	80,460,500	80,214,800	29,749,500	29,553,600	20,057,100	29,912,260	18,750	.06
Manitoba	88,004,700	81,996,312	31,528,918	22,272,040	22,112,022	22,529,215	115,234	.05
Saskatchewan	47,000,100	47,110,101	27,084,601	27,876,223	27,519,544	27,534,623	117,709	.41
Alberta	87,000,011	88,700,104	35,307,182	27,558,075	28,772,244	28,539,272	2,929	.02
British Columbia	81,604,401	80,100,000	80,400,011	20,422,751	21,929,745	20,722,222	2,977	.01
Total	38,000,000	41,000,000	11,000,000	19,770,507	42,155,242	22,222,222	22,222	.12

APPENDIX 3.

ACREAGES UNDER HEMP IN THE PROVINCES OF INDIA.



APPENDIX IV.

EXPORTS OF "Hemp" (CHHLEY SARE Hemp), ACCORDING TO THE REVIEW OF TRADE OF INDIA.

State of ...	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
Pondicherry	1,077	1,077	1,077	1,077	327,127	327,022
Pondicherry	1,077	1,077	1,077	1,077	311,753	312,010
Andhra	17,916	17,916	17,916	17,916	270,172	233,747
Andhra	17,916	17,916	17,916	17,916	292,755	274,192
Madhya	..	..	..	..	675	0
Madhya	..	..	..	..	610	0
Foreign	1,077	1,077	1,077	1,077	15,000	17,019
Foreign	1,077	1,077	1,077	1,077	17,725	17,051
Total	20,076	20,076	20,076	20,076	670,487	648,931
Total	20,076	20,076	20,076	20,076	670,487	648,931

* Shipped for ...

EXPORTS OF "HEMP" (CHIEFLY SANN HEMP), ACCORDING TO THE REVIEW OF TRADE OF INDIA.

	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23.
Share of—*							
Bengal Cwts. £	341,197 464,740	126,735 166,709	268,597 378,786	507,929 Rs. 1,09,10,620	298,739 54,63,900	197,412 26,93,313	269,487 36,67,678
Bombay Cwts. £	344,956 545,836	151,797 320,697	174,812 530,228	216,134 Rs. 75,97,090	96,123 28,18,160	49,825 10,51,488	113,598 19,35,014
Sind Cwts. £	.. ..	45 82	.. ..	.. ..	20 1,040	....	....
Madras Cwts. £	46,060 63,548	28,139 42,114	46,011 69,628	18,046 Rs. 4,33,260	13,069 3,32,390	8,966 1,90,959	29,358 4,82,032
TOTAL Cwts. £	732,213 1,074,124	306,716 529,602	489,420 978,642	742,109 Rs. 1,89,40,970	407,951 86,15,490	256,203 39,35,760	412,443 60,84,724

* From 1919-20, the value is given in Rupees and previously in £.

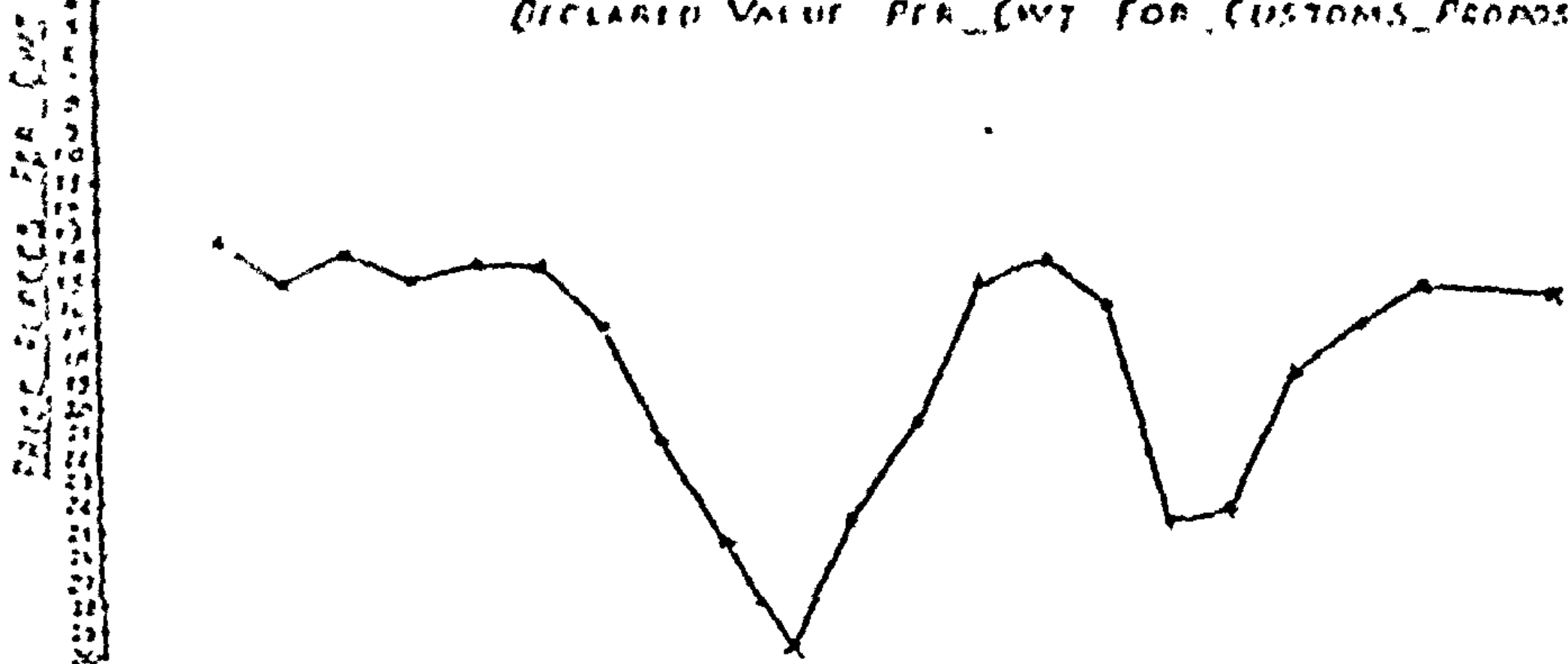
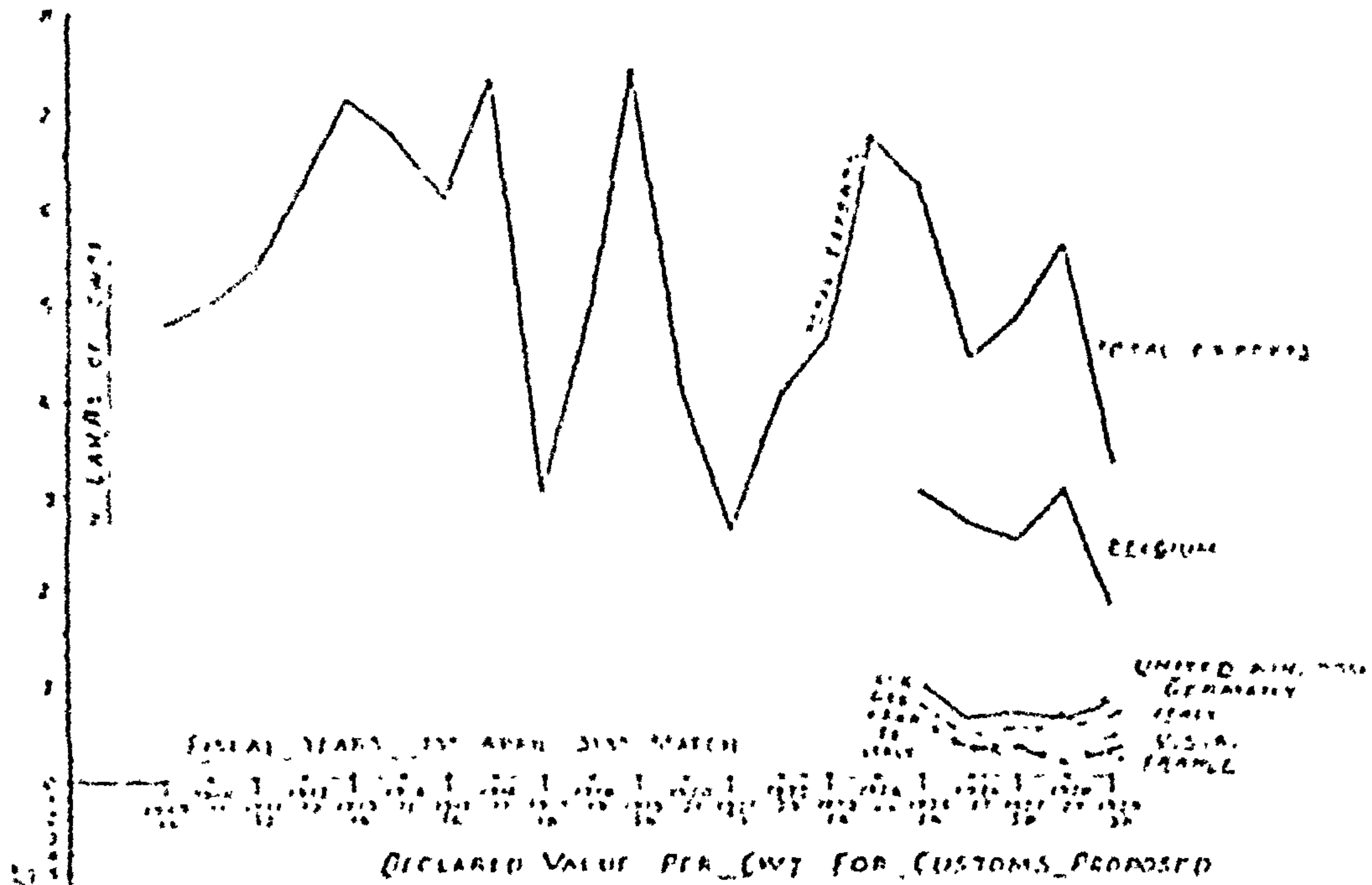
EXPORTS OF "HEMP" (CHIEFLY SANN HEMP), ACCORDING TO THE REVIEW OF TRADE OF INDIA.

	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.
Share of—							
Bengal	312,228 54,71,599	151,363 1,10,03,911	110,995 1,01,87,730	319,013 59,30,339	311,801 53,67,627	153,913 68,06,610	315,649 17,10,945
Bombay	102,085 18,92,151	181,126 54,93,014	140,010 18,16,165	96,341 19,54,056	112,314 22,00,740	57,726 10,38,311	163,572 14,54,347
Madras	11,531 2,75,933	20,951 7,90,165	23,944 6,13,115	21,165 1,82,100	50,031 5,15,146	19,154 3,06,779	15,624 2,83,511
TOTAL	425,844 76,42,682	353,440 1,72,87,121	274,949 1,59,17,310	546,522 81,76,495	473,146 80,83,113	230,793 81,51,700	494,845 1,15,49,803

APPENDIX 3.

EXPORTS OF HEMP FROM INDIA.

QUANTITY.



APPENDIX VI.

QUANTITY AND VALUE OF EXPORTS OF HEMP (RAW) BY MONTHS, ACCORDING TO THE SEA-BORNE TRADE AND NAVIGATION OF BRITISH INDIA, FOR THE YEARS 1927-28, 1928-29 AND 1929-30.

Q = Quantity in tons.
V = Value in Rupees.

	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.
Total—												
1927-28	Q 60,740 V 10,63,145	41,233 9,01,333	34,844 6,24,743	24,007 4,21,565	24,409 3,95,854	10,601 6,15,588	15,337 2,59,802	23,701 3,57,084	40,009 7,70,524	51,038 8,58,557	46,125 7,80,961	62,750 10,01,097
1928-29	Q 45,686 V 7,59,491	48,030 8,06,037	54,009 9,21,831	32,075 5,13,000	24,801 3,90,872	14,855 2,47,554	14,038 2,10,075	37,919 5,73,001	68,162 10,11,610	81,066 11,63,884	71,258 11,72,254	63,630 9,71,980
1929-30	Q 50,740 V 10,25,265	26,509 4,12,381	20,298 3,27,301	24,050 3,93,233	25,578 4,09,175	21,021 3,04,635	12,895 2,02,522	32,266 5,28,605	50,390 8,00,900	40,385 6,81,047	54,230 8,02,177	63,491 9,45,812
To United Kingdom—												
1927-28	Q 10,206 V 1,53,053	9,690 3,54,411	7,455 1,36,595	5,034 99,435	4,130 63,954	5,201 98,614	5,010 84,885	3,596 65,150	3,017 55,580	4,963 78,155	7,303 1,52,505	11,423 1,77,146
1928-29	Q 9,187 V 1,00,442	6,144 1,06,816	3,848 64,547	4,426 70,299	6,579 97,938	1,864 28,250	622 10,638	877 15,845	3,983 59,580	8,829 1,14,506	8,755 1,24,295	7,041 1,16,627
1929-30	Q 8,601 V 1,03,790	8,202 1,46,072	4,214 70,550	1,767 29,150	1,706 33,943	2,590 41,430	699 13,479	5,009 99,160	8,445 1,29,992	8,305 1,19,732	8,424 1,23,545	14,087 2,22,730
To Germany—												
1927-28	Q 4,307 V 85,137	3,723 72,490	3,696 65,845	5,867 94,640	4,699 74,805	3,193 56,950	2,212 33,350	1,470 20,680	4,500 73,210	5,873 93,338	3,352 55,170	7,180 1,12,796
1928-29	Q 9,962 V 1,55,492	4,141 73,697	7,804 1,46,472	1,809 36,410	1,469 26,521	2,403 47,677	1,140 18,625	6,171 1,15,085	6,051 86,245	3,805 57,525	4,182 60,225	5,735 99,889
1929-30	Q 2,489 V 43,732	2,795 38,610	2,383 35,210	6,630 97,355	7,127 1,13,385	1,687 29,645	653 13,674	8,233 1,37,695	11,293 1,54,720	4,503 80,511	9,885 1,41,400	4,119 61,345

To Belgium—															
1927-28	.	.	. Q	12,030	21,325	17,870	10,120	11,055	23,430	1,110	12,078	25,170	24,161	24,227	25,232
			Y	0,73,053	3,02,837	3,29,721	1,72,713	1,91,717	3,43,020	92,314	1,71,912	3,02,160	4,40,274	6,07,429	7,12,763
1929-30	.	.	. Q	10,011	29,047	31,232	11,021	17,210	3,012	7,547	17,214	37,759	52,274	77,795	11,200
			Y	2,78,034	3,09,147	5,70,913	2,29,220	2,11,070	67,702	1,11,975	2,41,023	554,291	7,07,740	9,24,230	9,41,071
1929-30	.	.	. Q	23,700	9,280	4,151	10,110	11,224	9,770	4,872	11,229	19,529	19,524	27,270	22,700
To France—															
1927-28	.	.	. Q	486	639	347	312	1,020	9,220	..	..	2,172	7,027	172	1,74
			Y	19,025	14,020	15,720	10,010	17,020	14,220	..	..	23,220	1,10,170	3,500	10,700
1929-30	.	.	. Q	1,711	1,140	1,797	2,115	1,372	..	..	3,504	1,110	3,000	1,015	1,074
			Y	20,055	20,152	24,000	22,000	22,000	..	..	13,774	2,072	2,025	2,720	2,722
1929-30	.	.	. Q	1,376	47	24	..	22	214	1,007	1,372	4,710	3,718	3,718	4,000
			Y	20,720	2,000	700	..	1,310	720	27,500	12,100	24,220	27,312	10,000	12,000
Totally—															
1927-28	.	.	. Q	..	50	2,451	232	..	..	742	..	11,700	3,110	1,000	3,000
			Y	..	700	30,720	3,710	..	..	2,010	..	114,120	17,270	22,000	22,000
1929-30	.	.	. Q	1,913	9,073	1,224	7,004	1,031	2,773	2,111	4,724	2,211	2,110	1,000	1,000
			Y	20,030	1,63,147	20,124	1,22,000	..	10,110	22,000	27,277	1,13,000	1,33,000	2,110	2,110
1929-30	.	.	. Q	2,261	2,421	2,224	1,700	..	4,204	..	1,223	2,000	2,224	2,000	2,000
			Y	47,720	31,922	40,400	31,720	..	21,022	..	17,110	2,200	47,320	10,000	10,000

Et

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*QUANTITY (FIGURES IN CWTs. IN THOUSANDS) OF HEMP (RAW)
EXPORTED FROM INDIA.

	Pre-war average.	War average.	Post War average.	—	—	—
	500	501	455	..	..	..
		1925-26.	1926-27.	1927-28.	1928-29.	1929-30.
TOTAL EXPORTS (CWTs. IN THOUSANDS).	..	624	440	484	561	435
<i>Exports by countries.</i>						
To United Kingdom	104	70	77	62	73
To Germany	75	34	50	55	62
To Belgium	302	266	248	297	181
To France	43	18	18	25	20
To Italy	24	6	28	65	29
To United States of America .	..	55	17	30	16	23
To Other countries	21	29	33	42	47
<i>Exports from Provinces (ports in three provinces).</i>						
Share of—						
Bengal	420	319	342	454	316
Bombay	180	96	112	88	104
Sind
Madras	24	24	30	20	16
Burma

* According to the annual statement of the

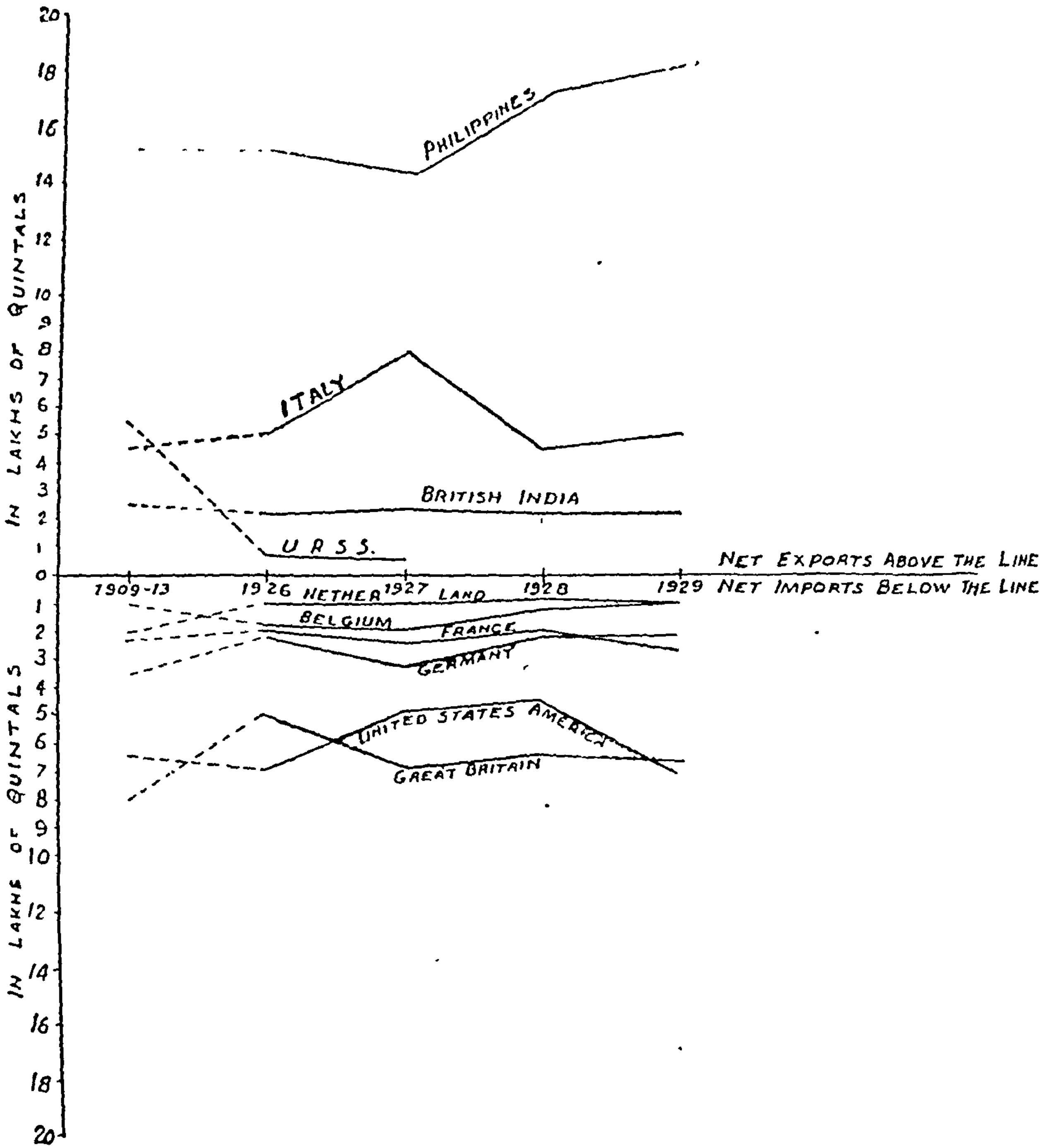
DIX VII.

*VALUE (FIGURES IN RUPEES IN THOUSANDS) OF HEMP (RAW)
EXPORTED FROM INDIA.

Pre-war average.	War average.	Post War average.	1927-28.	1928-29.	1929-30.	—
7,827	11,787	9,011	..	..	..
	1925-26.	1926-27.	1927-28.	1928-29.	1929-30.	
..	15,917	8,276	8,083	8,752	6,833	TOTAL EXPORTS (RUPEES IN THOUSANDS).
						<i>Exports by countries.</i>
..	2,765	1,440	1,520	970	1,104	To United Kingdom.
..	2,098	608	838	924	947	To Germany.
..	7,224	4,770	3,970	4,593	2,765	To Belgium.
..	1,240	410	303	378	323	To France.
..	625	120	414	962	415	To Italy.
..	1,349	351	405	219	428	To United States of America.
..	607	559	563	706	760	To Other countries.
						<i>Exports from Provinces (ports in three provinces).</i>
						Share of—
..	10,487	5,936	5,367	6,807	4,711	Bengal.
..	4,816	1,858	2,201	1,038	1,858	Bombay.
..	..	..	..	..	..	Sind.
..	613	482	515	257	264	Madras.
..	..	..	..	..	..	Burma.

APPENDIX 8.

NET EXPORTS OR IMPORTS OF HEMP IN PRINCIPAL COUNTRIES OF THE WORLD.



APPENDIX IX.

TRADE DESCRIPTIONS AND GRADES EXPORTED.

The following are the principal trade descriptions of the fibre exported to over-seas markets :—

I.

1. *Benares*.—White quality from the United Provinces and Bihar and Orissa. 3-4½ feet long, white or whitish brown in colour, well cleaned, weak, tangled, fine in fibre and with varying amount of stick.

2. *Bengal*.—White quality from the Pabna district in Bengal. 3-4½ feet long, very white in colour, well cleaned, of moderate length, fine in fibre, with a very small amount of stick.

3. *Pilibhit*.—Green hemp from the United Provinces and inferior hemp in this quality from the Central Provinces. 3-5 feet long, dull green to dirty green in colour, badly cleaned, matted, impregnated with dust and dirt, of moderate strength.

4. *Itarsi*.—Green hemp from Betul in Central Provinces. 4-6 feet long, green to brownish green, well cleaned, fine in fibre, strong and without dust.

5. *Sewnee*.—Green hemp from the Central Provinces, 4-6 feet long, light green to pale brown, well cleaned, of moderate length, moderately fine in fibre and with very small amount of dust.

6. *Jubbulpore*.—Green hemp from the Central Provinces. Indifferently cleaned, 4-6 feet long, greenish to greenish brown, of moderate strength, with small amount of stick and dust.

7. *Dewghuddy*.—From Dewgad and Rajapur talukas in the Ratnagiri district. Very well cleaned, 5-7 feet long, golden in colour, strong and fine in fibre and without dust.

8. *Salsi*.—Green quality from Belgaum. 4-5 feet long, badly cleaned, a little matted, dirty green in colour, of moderate strength, coarse, with varying amount of dirt and dust.

9. *Godhra*.—Green hemp from Panchmahals. A little superior to Salsi, with a large amount of sand.

10. *Khandesh*.—Green hemp from Khandesh. Superior to Godhra, with an admixture of sand and stick.

11. *Gopalpur*.—Green hemp from Ganjam district. 5-6 feet long, pale green, well cleaned, of moderate strength, fine in fibre, with very small amount of stick.

12. *Upper Godavari*.—Green hemp from Prammagadam and Srirangapatna. 4-5 feet long, green to greenish brown, fairly cleaned, of moderate strength, moderately fine in fibre and with a small amount of stick.

13. *Cocanada*.—Green hemp from East Godavari. 4-5 feet long, badly cleaned, of moderate strength, dirty green to greenish brown in colour, a little matted, impregnated with dirt and dust, with a large amount of stick.

14. *Warangal*.—Green hemp from Miram's territory. Both ends touch in a black black resembling Cocanada hemp in other respects.

GRADES EXPORTED.

Calcutta.

Benares hemp	. . . . .	No. 1, 2 and 3.
Green hemp	. . . . .	" 1, 2, 3 and 4.
Bengal hemp	. . . . .	" 1, 2, 3 and 4.

Bombay.

Pilibhit	. . . . .	Five and No. 1 and 2.
Itarsi	. . . . .	Five.
Sewnee	. . . . .	Five and No. 1.
Jubbulpore	. . . . .	Five and No. 1.
Dewghuddy	. . . . .	Both or double four.

Madras.

Cocanada hemp.
Gopalpur hemp.
Upper Godavari hemp.
Warangal hemp.

APPENDIX X.

I.—HANDLING CHARGES AT THE UP-COUNTRY MARKETS.

United Provinces.

		Per maund.		
		Rs.	A.	P.
<i>Chandausi</i> (Moradabad district)—				
Weighing	. . . . .	0	0	3
Dalali	. . . . .	0	0	1½
Labour	. . . . .	0	1	3
Weighing of bales	. . . . .	0	0	1½
Pressing	. . . . .	0	1	3
Cartage	. . . . .	0	0	3
Station charges	. . . . .	0	0	6
Dharmada and miscellaneous charges	. . . . .	0	1	3
TOTAL		0 5 0		

		Per maund.		
		Rs.	A.	P.
<i>Pilibhit</i> —				
Paledari	. . . . .	0	0	4½
Pressing	. . . . .	0	1	9
Loading into carts, watch, and weighing	. . . . .	0	0	4½
Cartage and station charges	. . . . .	0	0	11½
Dharmada and Arhat	. . . . .	0	0	9
Establishment	. . . . .	0	0	9½
TOTAL		0 5 0		

		Per maund.		
		Rs.	A.	P.
<i>Chilbilla</i> (Partabgarh district)—				
Pressing and rope	. . . . .	0	1	5
Hire of press	. . . . .	0	0	10
Paledari	. . . . .	0	0	4
Cartage	. . . . .	0	0	6
Station charges and loading	. . . . .	0	0	8
Dharmada and establishment charges	. . . . .	0	2	3½
TOTAL		0 6 0		

Central Provinces.

		Per maund.		
		Rs.	A.	P.
<i>Chappara</i> (Seoni district)—				
Weighing	. . . . .	0	0	6
Pressing	. . . . .	0	2	0
Cartage Seoni station	. . . . .	0	2	0
Arhat	. . . . .	0	1	9
Establishment charges	. . . . .	0	3	9
TOTAL		<hr/>		
		0	10	0
		<hr/>		

		Per maund.		
		Rs.	A.	P.
<i>Jubbulpore</i> —				
Weighing, rope and press charges	. . . . .	0	2	6
Cartage and loading into carts	. . . . .	0	1	6
Loading into wagons and station charges	. . . . .	0	0	9
Arhat and Dalali	. . . . .	0	1	9
TOTAL		<hr/>		
		0	6	6
		<hr/>		

		Per maund.		
		Rs.	A.	P.
<i>Chhindwara</i> —				
Dharmada and Arhat	. . . . .	0	1	9
Pressing charges	. . . . .	0	1	11
Carriage from godown to station	. . . . .	0	0	3½
Weighing charges	. . . . .	0	0	1½
Loading in wagons	. . . . .	0	0	3
Establishment charges	. . . . .	0	0	11
TOTAL		<hr/>		
		0	5	3
		<hr/>		

		Per maund.		
		Rs.	A.	P.
<i>Betul</i> —				
Arhat	. . . . .	0	0	6
Dharmada and Gowshala	. . . . .	0	1	6
Weighing and Hamali	. . . . .	0	0	3
Pressing	. . . . .	0	2	0
Loading in cart and Kautcharis	. . . . .	0	1	6
	. . . . .	0	0	8
TOTAL		<hr/>		
		0	6	2
		<hr/>		

Exchange	$\frac{3}{16}$ per cent.
Fire Insurance	$\frac{1}{2}$ "
Interest	$\frac{1}{2}$ "
Marine Insurance	$\frac{3}{16}$ "
Calcutta Brokerage	$\frac{1}{2}$ "
Short weight	1 "
<hr/>	
Charges per maund	Rs. 1 4 10
Difference on every Rs. 2 per maund	" 0 0 11
<hr/>	

Madras Presidency.

Per maund.

Cocanada—

	Rs.	A.	P.
Carriage from production place to the port	0	2	6
Cleaning	0	2	10
Full pressing and tying with iron hoops	0	4	5
Public charities	0	0	7
Labour (loading and unloading in boat, and boat charge to the steamer)	0	2	6
<hr/>			
TOTAL	0	12	10
<hr/>			

Bombay Presidency.

Per kandy.
Rs. A. P.

Dergul (Ratnagiri district)—

Dalali	1	0	0
Tolal	0	1	6
Tying	0	8	0
Hamali to bundar	0	3	0
Padavi	0	2	0
Custom charges	0	1	0
Phatomari charge to Bombay	2	8	0
Bombay charges (labour, cartage and warehouse)	2	8	0
<hr/>			

TOTAL 6 15 6 per kandy
or about
15 annas
per
maund.

Per kandy.
Rs. A. P.

Kharepatan (Ratnagiri district)—

Weighing	0	0	3
Tying	0	8	0
Hamali	0	4	0
Padavi	0	8	0
Phatomari charge to Vijaydurg	0	1	3
Custom charges	0	1	0
Phatomari charge to Bombay	2	8	0
Dalali	1	0	0
Bombay charges (labour, cartage and warehouse)	2	8	0
Dalali at Bombay	1	0	0
<hr/>			

TOTAL 8 6 6 per kandy
or Rs.
1-2-0 per
maund.

Percentage charges—		
Exchange		$\frac{1}{2}$ per cent.
Fire Insurance		$\frac{1}{2}$ "
Calcutta Brokerage		$\frac{1}{2}$ "
Interest		$\frac{1}{2}$ "
Marine Insurance		$\frac{1}{2}$ "
Charges per maund	Rs. 1 14 5	
Difference on every Rs. 2 per maund	" 0 0 8	
		Per bale of 400 lbs. Rs. A. P.
<i>Shirpur (Benares district)—</i>		
<i>Expenses at Shirpur—</i>		
Cleaning and assorting		1 0 0
Pressing		3 0 0
Cartage to station		0 1 0
Station charges		0 1 0
	TOTAL .	4 9 0 or As. 14-7 —————per maund.
<i>Expenses at Calcutta—</i>		
Port charges		0 4 0
Shipping charges		0 3 0
	TOTAL .	0 7 0 per bale or —————As. 1-5 per maund.
Total Rs. 5 per bale or Re. 1 per maund.		
<i>Calcutta—</i>		
Howrah to press		0 8 0
Cleaning and assorting		0 12 0
Pressing charge		3 0 0
Carting from the pressing house to Kidderpore Docks.		0 5 6
Port charges		0 4 0
	TOTAL .	4 13 6 per bale or —————As. 15-6 per maund.

APPENDIX XI.

WEIGHTS USED (FOR SANN HEMP) IN SOME OF THE SANN HEMP AREA.

Azamgarh—

Seer 105 tolas.

Belgaum District—

Maund 28 lbs. for sann.
38 lbs. for gur.
25 lbs. for sugar, oil.

Seer 80 tolas.

Bhagalpur District—

Seer 101 tolas.

Bihar Sharif (Bhagalpur district)—

Seer 84 tolas.

Jokhnawal	Weiighing.
Jethwa	Crop grown in May.
Jhari	Clearance charges at the market.
Kantekarai	Weiighing.
Kashmita	Vernacular name for sann hemp in Bhagalpur district.
Katikia	Crop grown in July.
Kaval	Leafy branches and cow dung cakes.
Laehus	Plait or hank.
Ladar	Loading charges.
Ladderitw	Levelling the furrow tops after ploughing with a ladder-like frame of bamboos.
Solabhanja	Stick in the fibre.
Lundi	Plait or hank.
Muda	Ditto.
Nangarni	Ploughing.
Nikali	Clearance charges at the market.
Padav	Country boat.
Padavi	Country boat charge.
Palledari	Carrying charges.
Pata	A plank—six to eight feet long, nine to twelve inches broad and about six inches deep—used to level the furrow tops after ploughing.
Pendi	Plait or hank.
Perni	Sowing.
Pharin	Village dealer who goes from house to house and collects the produce.
Phatemari	Country boat with a sail.
Pila	Plait or hank.
Ras	Sann hemp of average quality.
Rasband	Sann hemp containing various proportions of Dew-gluddy grades.
Sukhavani	Drying.
Thakardwara	Temple charities.
Upatni	Harvesting by pulling.
Utarai	Unloading charges.

APPENDIX 13.

EXPLANATION OF PLATES.

PLATE I.

1. Material being immersed in pools at Raja-ka-sahaspur.
2. Retting at Pilibhit.

PLATE II.

3. Extraction of fibre at Raja-ka-sahaspur.
4. Kutcha baling wooden hand press at Chandausi.

PLATE III.

5. Kutcha baling hand metal press at Pilibhit.
6. West Patent power press for kutcha and pucca bales at Chandausi.
7. Kutcha baling wooden hand press at Chandausi.

PLATE IV.

8. Fibre being brought to the Vishwanathganj market.
9. Fibre being spread out for cleaning before kutchha baling at the Seogarh market.
10. Fibre being cleaned at the Vishwanathganj market.

PLATE V.

11. Fibre being pressed into kutchha bales at the Seogarh market.
12. Kutchha bales at the Vishwanathganj market.
13. Wooden hand press at the Vishwanathganj market.
14. Wooden hand press at the Vishwanathganj market.

PLATE VI.

15. Hackling of green hemp at the Parvati Press, Shivpur.
16. Hackling of green hemp at the Parvati Press, Shivpur.
17. Pressing Benares hemp into pucca bales at the Krishna Press, Shivpur.

PLATE VII.

18. Sann hemp crop at Chappara.
19. Harvested crop being dried at Saliwara—Jubbulpore district.
20. Dried straw being made into bundles at Saliwara—Jubbulpore district.

PLATE VIII.

21. Retting at Chappara—Stones indicating retting material.
22. Retting—stones indicating retting material—~~at Saliwara—Jubbulpore district~~
23. Retted bundles being removed from water ~~(at Saliwara—Jubbulpore district)~~
Mr. F. J. Plymen, Director of Agriculture, ~~Central Provinces~~

PLATE IX.

24. Retted material—water being ~~raised~~
Mr. F. J. Plymen, Director of ~~Agriculture~~
25. Extraction of fibre at ~~Sarhanda~~
26. Extraction of fibre at ~~Chandernagore~~

PLATE XV.

37. Bundles of straw being arranged in a rafter for retting at Rajapur.
38. The rafter being partially immersed at Rajapur.
39. The rafter being completely immersed—stones indicating the retting material.
40. Retting at Huttargi—Belgaum district.

PLATE XVI.

41. Retted material being dried at Bhatwadi—Devgad.
42. Extraction of fibre at Hukeri—Belgaum district.
43. Frame for tying fibre into bundles at Rajapur.
44. Paday carrying sunn hemp from Kharepatan to Vijayadurg.

APPENDIX XIV.

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or proofs. It is necessarily beyond and above reason, but it must not contradict reason.

Thus Indian philosophy, though having its foundations in personal revelation, gives a legitimate place to logic and reason, and there has never been any check to the growth of philosophic thinking. In fact, no other race has produced a succession of more subtle or more rigidly logical thinkers than the Hindus ; only, without exception, they have declared that reason, unaided by transcendental experience, is blind. Those who are called orthodox philosophers, as we shall see, accept the *Vedic* scriptures as recording revealed truths ; and they make these scriptures the basis of their reasoning. Sankara, one of the foremost philosophers of India, has this to say concerning the part reason plays in the investigation of truth : “ As the thoughts of man are altogether unfettered, reasoning, which disregards the holy texts and rests on individual opinion, has no proper foundation. We see how arguments, which some clever men had excogitated with great pains, are shown by people still more ingenious, to be fallacious, and how the arguments of the latter again are refuted in their turn by other men ; so that, on account of the diversity of men’s opinions, it is impossible to accept mere reasoning as having a sure foundation.”¹

¹ Sankara, while explaining the final cause and substance of the universe, further remarks as follows : “ Perfect knowledge has the characteristic mark of uniformity because it depends on accomplished actually existing things ;

The systems of Indian philosophy fall into two main divisions according as they do or do not accept the authority of the Vedas. That is to say, all systems except Buddhism and Jainism are pronounced *Astika* or orthodox, the two latter, which deny the authority of the great primary scriptures, are *Nastika* or heterodox. If, however, we accept the literal meaning of the word *Astika* as belief in existence after death, then all systems of thought, with the exception of the materialism of Charvaka, are *Astika*

for whatever thing is permanently of one and the same nature is acknowledged to be a true or real thing, and knowledge conversant about such is called perfect knowledge; as, for instance, the knowledge embodied in the proposition, 'Fire is hot'. Now it is clear that in the case of perfect knowledge a mutual conflict of men's opinions is impossible. But that cognitions founded on reasoning do conflict is generally known; for we continually observe that what one logician endeavours to establish as perfect knowledge is demolished by another, who, in his turn, is treated alike by a third. How, therefore, can knowledge, which is founded on reasoning, and whose object is not something permanently uniform, be perfect knowledge? Nor can we collect at a given moment and on a given spot all the logicians of the past, present, and future time, so as to settle that their opinion regarding some uniform object is to be considered perfect knowledge. The *Veda*, on the other hand, which is eternal and the source of knowledge, may be allowed to have for its object firmly established things, and hence the perfection of that knowledge which is founded on the *Veda* cannot be denied by any of the logicians of the past, present, or future. We have thus established the perfection of this our knowledge which reposes on the *Upanishad*, and, as apart from it, perfect knowledge is impossible. Our final position, therefore, is that on the ground of scripture and of reasoning subordinate to scripture, the intelligent *Brahman* is to be considered the cause and substance of the world." (From the translation of Sankara's commentary on the *Vedanta Sūtras*, by G. Thibaut.)

What Charvaka really taught, or whether there was a philosopher named Charvaka at all, it is difficult to know, for we hear of him only through the refutation of his philosophy of sensualism by various other schools of thought. It is, in effect, but the simple philosophy of scepticism which runs as a cross-current in every age and every country. The name Charvaka literally means 'sweet word'.

Some Oriental scholars translate this word *Nastika* as atheist. But if this meaning of the word is applied to Buddhism and Jainism because they reject an anthropomorphic God, then many of the orthodox schools are similarly at fault. The *Sankhya* philosophy, for example, denies God as creator, yet it is held to be orthodox.

Curiously, there is no equivalent in Sanskrit for the word 'atheism'. In the *Gita* mention is made of those who do not believe in God, the Intelligent Principle, and these are said to be of 'deluded intellect'.

We have declared that the *Vedas* or *Sruti* (the revealed truths) stand as an absolute authority behind which the orthodox schools cannot go. In this sense their authority might seem to resemble apparently the position held by the Holy Bible in many periods of Christian thought; but in the words of Sir S. Radhakrishnan, "This appeal to the *Vedas* does not involve any reference to any extra-philosophical standard. What is dogma to the ordinary man is experience to the pure in heart." With the

exception of Buddhism and Jainism, all schools of thought regard the *Vedas* as recording the transcendental experience of the first mighty seers of ancient India. These experiences, because they have become standard for all Hindus, cannot and should not contradict those in any other age. Furthermore they are the truths experienced and experienceable in every age and every country by all who are pure in heart. For this reason, all Hindus believe that the *Vedas* are eternal, beginningless and without end. Transcendental experience therefore has received its standard expression in these Indo-Aryan scriptures.

It is true that, though all orthodox Indian philosophers regard the *Vedas* as eternal—without beginning or end—some limit these eternal laws to the records in the *Vedas*, the Indo-Aryan scriptures. Transcendental experiences of other ages and other countries, though not denied their due authority, are regarded by them not as *Vedas* or *Śruti*, but as *Agamas*. A distinction is thus drawn between the *Vedas* and the *Agamas*, though the *Vedas* are still regarded as beginningless and endless. In the words of the learned Professor M. Hiriyanna "We may deduce a distinction between the two from a famous condition sometimes laid down (*cf. Kāṇḍikā*, II, 3), that the revealed truth should have been acceptable to the general mind of the community (*Mahajana-parigraha*), or that it should be in conformity with what may be described as *śāstra*—the

It is this sanction of the community in general that in the end seems to distinguish orthodox *Sruti* from heterodox *Agama*."

This distinction is arbitrary and seems opposed to the very definition and spirit of the *Vedas*. Whatever a particular community may or may not sanction, a revealed truth is a direct experience, and as such it must be in the same category of revealed truth as the *Vedas*. But at the same time, we must naturally exert great care in judging the validity of any particular revelation, so that it does not contradict the experiences of other seers and the recorded standard experiences that we may read in the Indo-Aryan *Vedas*.

What then of Buddhism and Jainism? Shall we discard them from among the highest expressions of Indian thought? They do in fact accept the authority of revealed knowledge and transcendental experience, though they deny the authority of the *Vedas*, particularly of the ritualistic portions, as a result of certain particular historical circumstances. They were born at a time when the spirit of the *Vedas* had been lost, and the Hindus held faithfully to the letter of the law, and priestcraft reigned supreme. Religion then confined itself to sacrificial rites. The yearning to know the truth of the self or *Brahman* in one's own soul, which is attained only by the pure in heart, was wanting. Buddha, though he denied the authority of the *Vedas*, actually impressed their real spirit upon his

followers by urging them to live the life of pure conduct in order to free themselves from the burden of sorrow. And he showed the way by himself attaining *Nirvana* or the transcendental state of consciousness.

Thus the teachings of Buddha as well as those of Mahavira, Founder of Jainism, do not contradict the spirit of the *Vedas* but are in entire harmony with it.

From the foregoing it can be readily seen that

The Central Problem of Indian philosophy. Indian philosophy of religion is fundamentally mystic and spiritual. "Indian philosophy," says Professor M. Hiriyanna, "aims beyond logic. This peculiarity is to be ascribed to the fact that philosophy in India did not take its rise in wonder or curiosity as it seems to have done in the West; rather under the pressure of a practical need arising from the presence of physical evil in life. It is the problem of how to remove this evil that troubled the ancient Indians most, and *Moksha* in all the systems represents a state in which it is, in one sense or another, taken to have been overcome. Philosophic endeavour was directed primarily to find a remedy for the ills of life, and the consideration of metaphysical questions came in as a matter of course."

This, then, is the central problem of Indian philosophy—an overmastering sense of the evil of physical existence, combined with a search for

release from pain and sorrow—and in this respect, it is distinguished from the philosophies of any other race or country.

We are led here to a consideration of the charge of pessimism brought against Indian philosophy by the West—the charge that it springs, as Chailley declares, ‘from lassitude and a desire for rest’. This criticism by those who, as in the West, seek fulfilment through positive aggressive action, arises from a misunderstanding of the purpose of Indian philosophy. This philosophy is *pessimistic*, if by that word is meant the acknowledgement of the nature of life in this world,—that it is a strange, mingling of good and evil, that life on the plane of the senses yields but a doubtful happiness, and that physical and moral evils continue to the end of our mortal existence. The distinctive characteristic of Indian philosophy lies in the fact that it is not merely dissatisfied with existing suffering, but that it points out the path towards the attainment of *Moksha* or release, which is a state of unalloyed and infinite bliss, and of freedom from all earthly suffering.

Philosophers differ, however, with respect to the exact nature of this goal of *Moksha*, and of the methods to be employed in attaining it; and these differences make up the substance of Hindu thought. They are due to the varying grades of experience in realizing transcendental life rather than to a great diversity of opinion with respect to it.

And of course it is above all due to the attempt to express the inexpressible.

In one thing, however, they all agree. That is that spiritual perfection can be attained in this life. "Man's aim," says Professor Hiriyanna, "was no longer represented as the attainment of perfection in a hypothetical hereafter, but a continual progress towards it within the limits of the present life." *Moksha*, or the attainment of freedom from the limitations and sufferings of physical life, is the supreme aspiration of Indian philosophy.¹

Sankara, speaking of the supreme goal of human life, says, "A man is born not to desire life in the world of the senses, but to realize the bliss of *Jivanmukti*." And the *Upanishads* over and over again emphasize this truth, "Blessed is he who attains illumination in this very life; otherwise it is his greatest calamity." But it is immediately pointed out that if a man fails to attain the supreme goal in this life, he must attain it in some other life, for he will be given many opportunities by rebirths to reach the goal of perfection.

¹ The *Purva Mimamsa*, one of the six philosophical systems of India, is an apparent exception to what we have just said; for it does not speak of *Moksha* or release, but rather teaches work and sacrifices for heaven and the enjoyments thereof. But, though this philosophy does not include *Moksha* as the direct goal of its striving, indirectly it does. For work, as taught by Jaimini, brings purification of the heart, which leads one to *Moksha*. If, however, we take *Purva* and *Uttara Mimamsa* as forming one system of thought, then we may declare that, without exception, Indian Philosophies set forth *Moksha* as the ultimate goal which may be attained in this life.

This failure to attain direct experience of the truth, and consequently of freedom, is due to man's ignorance, which is universal, and which forms the chief cause of sin and suffering. It can be dispelled by direct knowledge of ultimate truth through purification of the heart, and a constant striving for detachment of the soul from worldly desires. By transcending the limitations of the body, the mind and the senses, one may enter the superconscious state of experience.

The methods of attaining this higher state of consciousness are hearing, reasoning, and meditating upon the ultimate reality. One must first hear of it from the *Sruti* or the *Vedas*. Then one must reason upon it. Finally comes meditation upon it, in order to realize the truth for oneself. Different schools offer different methods of attaining the same goal, and the practice of *Yoga*, or the exercises prescribed in the art of concentration and meditation, constitutes a salient part of Indian religious life.

To tread the path of philosophy is to seek after truth and follow a way of life. Before a man sets out on this quest after truth, he must fulfil certain conditions. Sankara sums them up as follows: First, there must be discrimination between the real and the unreal. This statement means, not that he must possess a complete knowledge of absolute reality, which is attained only as a culmination of long practice, but that he must unfailingly subject the nature of things to a rigid analysis by

discriminating between what is transitory and what is abiding, or between what is true and what is false.

The second condition is detachment from the selfish enjoyments of this or a future life. The aspirant must learn that the highest good is realized not through material pleasure, but through a continuous search for the Infinite, the Abiding Joy. This ideal of renunciation must be realized by a gradual purification of the seeker's heart and soul. So a third condition is prescribed whereby the student may acquire tranquility of the mind, self-control, patience, poise, burning faith in the ideal, and self-surrender. These are called the six treasures of life. The thirst for Moksha or liberation is the fourth condition. "The people of India," says Sir S. Radhakrishnan, "have such an immense respect for these philosophers who glory in the might of knowledge and the power of intellect, that they worship them. The prophetic souls, who with a noble passion for truth, strive hard to understand the mystery of the world and give utterance to it spending laborious days and sleepless nights, are philosophers in a vital sense of the term."

Deliverance from ignorance and entrance upon the path of illumination come only through annihilation of the false ego. "When the ego dies, all troubles cease," says Sri Ramakrishna. Such a condition of being does not, however, imply the loss of one's individuality, but rather the attainment of a greater individuality, for we can lose nothing that

is real. Kalidasa, the great Hindu poet and dramatist, has beautifully expressed the idea when he says that the ideal of renunciation consists in owning the whole world while disowning one's own self.

What then is the relation of psychology and ethics to Indian religious philosophy? *Place of Psychology and Ethics.* The science of psychology, as Westerners know it, is man's attempt to explain the behaviour and the operations of his mind with reference to his body and the stimuli received through his senses. Ethics is the formulation of the science of conduct in relation to society as man faces his multifarious activities as a social being. Do these two interpretations of man's material life enter into the consideration of the philosophies of India?

They do, in a very definite way. As a matter of fact, Indian philosophy and Indian psychology are not merely allied subjects, but the latter is actually an integral part of the former. To the Hindu mind, psychology has its inception in the thinking self and not in the objects of thought. It is not content with merely stating the working of the mind in the normal planes of consciousness as is the case with our modern system of behaviourism, but it points out how the mind ranges beyond the ordinary conscious plane of psychic activity, and how the resulting experiences are even more real than the experiences of the objective world. It also differs from the psycho-analysis of Freud in that,

though it accepts the sub-conscious mind, it claims that man is capable of controlling his sub-conscious impressions as well as his conscious mind, and of attaining to the superconscious state, which no school of Western psychology has yet taken into consideration. By teaching the normal mind methods of restraining its own vagaries, with the aim of gaining supreme mastery over itself, and of ultimately rising above it, Indian philosophy distinguishes itself from all other known systems of philosophy or psychology. The Yoga system of Patanjali deals specifically with the process of mind control.

a Sanskrit poet says, appropriately : “ An ordinary man is truthful when the words follow the fact. But the saint’s words are followed by facts.” Such is the relation between saintliness and truthfulness.

Indian philosophy is thus not a mere way of thinking but a way of life, a way of light, and a way of truth. To become a philosopher is to become transformed in life, renewed in mind, and baptized in spirit.

CHAPTER II

THE VEDAS AND THEIR TEACHINGS

I

MAY my speech be united with the mind, and
Peace Chant. may my mind be united with the
speech.

O Thou Self-luminous (*Brahman*), may Thy light
shine forth in me (by removing the veil of
ignorance).

Do Thou reveal the spirit of the *Vedas* unto me.

May the truth of the *Vedas* never forsake me.

May I seek day and night (to realize) what I learn
from my study. May I speak the truth
(*Brahman*).

May I speak the truth.

May It (*Brahman*) protect me.

May It protect my teacher.

Om Peace, Peace, Peace.

—The Rig Veda

II

With the important exceptions of Buddhism
Origin of the Jainism. all schools of
Vedas. philosophy and all sects
Indian religion recognize in the Vedas
and final authority. This is true even

sects and schools which have arisen in modern times. What is known as Hinduism or Hindu philosophy is in reality a misnomer ; it should be properly called the *Vedic* religion, which is also the universally accepted religion and philosophy of modern India known as *Vedanta*.

Even more than the other scriptures of the world, the *Vedas* make a special claim to be Divine in their origin. Whereas the *Bible*, the *Koran*, and other revelations of the Word of God owe their sacred authority either to Divine inspiration, or to delivery of the sacred message through an angel or other special messenger from God unto certain chosen persons, the *Vedas* are said to be *Apaurusheya* or simply Divine in their origin. They are themselves authority, being the knowledge of God.

This mysterious distinction between the Indo-Aryan scriptures and other Divine revelations needs some elucidation.

Yo vedebhyah akhilaṃ jagat nirmame.—“God created the whole universe out of the knowledge of the *Vedas*.” (That is to say, *Vedic* knowledge comes even before creation.) In these words of Sayana-charya, the learned commentator on the *Vedas*, is expressed the universal belief regarding them. So the attempt to discover the date of the origin of the *Vedas* is like trying to discover the origin of the knowledge of God, or of God Himself. The search for the beginning of the *Vedic* literature is similar to the search for the origin of the universe. While it

is true that the universe has undergone an evolution from primitive forms through successive stages to its present state of development, the Vedas see themselves as completed development.

Indian philosophers are of course believers in the theory of evolution. They were in fact evolutionists long before the word evolution meant anything to the Western world. But they insisted that evolution implies involution, which means that the present

age. They discovered these spiritual laws by directly perceiving them while in a transcendental state of consciousness. And these truths can be perceived again and again at all times and in all ages through this same means. In the words of Swami Vivekananda, "Of all the scriptures of the world, it is the *Vedas* alone that declare that even the study of the *Vedas* is secondary. The real study is that 'by which we realize the unchangeable'." (cf. *Mundaka Upanishad*.)

In the *Purusha Sukta* of the *Rig Veda* we read thus about the origin of the *Vedas*: "The gods then performed a sacrificial rite mentally, meditating on the transcendental *Purusha* as the sacrifice itself. From that sacrifice, which is the *Purusha* (the Transcendental Being), came out *Rik*, *Sama*, and *Yajus* (the different *Vedas*)."

Another passage in the *Satapatha Brahmana* of the *Vedas* reads, "As clouds of smoke come out from a damp wood on fire, so have the *Vedas* come out like breath from the Supreme Being." According to tradition, *Brahma* (the creator in the Hindu trinity) first received the knowledge contained in the *Vedas*, and from *Brahma* it descended to the *Rishis*, who are born in the beginning of each cycle. At the beginning of a cycle are born *Rishis* with perfect knowledge, which they come to be endowed with by virtue of the high stage of evolution reached by them in previous cycles; they are therefore the special messengers of God for the transmission of

knowledge of Him through the great cycles of creation.

So it is the belief of all Hindus that in the very earliest stage of each cycle of creation, there are born on earth highly evolved souls as well as primitive people, and that it is through these former types that religion first enters the world. This belief in full intellectual and spiritual maturity, without the necessity of a social process of gradual unfoldment, distinguishes the Hindu theory of the origin of religion from that held by Western scholars, namely, that religion has evolved from primitive forms of Nature worship and fetish ritual. The Hindu theory of evolution is one of a continuous birth of worlds in an infinite series, with the knowledge of God descending throughout the entire process.

We may readily understand, therefore, how impossible it is to fix any date for the origin of Vedic knowledge. The extant records as revealed in the Indo-Aryan scriptures are accepted as of a common origin, and they may be called, without fear of contradiction, the earliest spiritual record of the world. They are not primitive in their ideas and conceptions of spiritual life; on the contrary they contain the truly lofty metaphysical and spiritual ideas that have inspired saints and philosophers from earliest times, and that continue to be the source of spiritual life in India even today.

It is true that we can discover in the Vedas, which are apparently primitive by the side of these others

that are indicative of the highest spiritual inspiration. That is because these scriptures represent the intellectual gropings of primitive men as well as the conceptions of the Deity and spiritual life held by men of the highest intellectual and spiritual advancement. There are present in these books both higher and lower forms of thought: for, just as today, religious teaching always conforms to the capacity of those who would receive it. The *Vedas* reveal both genuine inspiration on the part of a few divinely gifted men and women, and a slow fumbling search for spiritual consolation on the part of a great many others.

III

Traditional Indian legends give the following

Legendary Account of the Origin of the *Vedas*.

account of the beginning of *Vedic* literature:

Once upon a time, before the historic account of man was attempted, *Brahma*, the first-born of God, was meditating upon the Supreme *Brahman* when, through His grace, there was manifested within the shrine of his heart the eternal Word Om (the Logos), the seed of all knowledge and of all thought.¹ There were also manifest one by one all the sounds of the different letters. Through these letters there became known unto *Brahma*, the knowledge of the

¹ Cf. The Platonic philosophy of Logos—the identity of word and thought. See also the Gospel according to St. John—"In the beginning was the Word, and the Word was with God, and the Word was God."

Vedas. In order to spread this knowledge throughout the world, he taught it to his disciples like Marichi, Atri, Angiras, and other *Rishis*. In this way the *Vedas* became known to all humanity

After many cycles came *Dvapara Yuga* (perhaps the Copper Age). The Lord Narayana incarnated Himself as the son of the *Rishi* Parasara and Mother Satyavati, taking the name Krishna-Dvaipayana. To give the *Vedas* greater simplicity, he compiled and divided them into four parts, namely, the *Rik*, the *Sama*, the *Yajus*, and the *Atharva*, and taught each of them to his four chief disciples, Paila, Vaisampayana, Jaimini, and Sumantu, who in turn taught the *Vedas* to their disciples.¹

An interesting legend is told about *Yajur Veda* and its teacher, Vaisampayana, who had under him several disciples. On a certain occasion many *Rishis* met together for a conference at which it was desired that all *Rishis* should be present. "Whoever fails to attend," they announced, "will commit a great sin, equal to that of killing a *Brahmin*." Now the great *Rishi* Vaisampayana failed to attend, and as a consequence, the curse of all the *Rishis* fell upon him. In order to expiate the sin he requested his disciples to practise austerities. One disciple, Yajnavalkya by name, however, said, "Master, how can you expiate your sin by the

¹ In India there still live *Brahmins* claiming to be descendants of these *Vedic* seers. And they are followers of one or another of the *Vedas*.

austerities of these thy worthless disciples? I am the one amongst them who can bring good unto thee by my practices." At this the master grew angry and said, "How dare you speak so? I do not like to have such a hot-headed egotistical disciple as you. Give back what you have learned from me and be off."

So the egotist Yajnavalkya cast from him what he had learned and went forth. The other *Rishis*, not enduring this insult to their knowledge, assumed the forms of *Tittiri* birds and gathered up the knowledge that had just been ejected, and taught it to their own disciples. And this knowledge was thenceforth known as *Krishna-Yajur Veda*, and the branch, as *Taittiriya*.

Now Yajnavalkya, having cast out knowledge of the *Vedas* felt how empty he was, as he realized what a very beast a man becomes without any *Vedic* knowledge. Where then might he find a teacher? And it came to him that the sun god is never separated from the *Vedas*; for in the morning he is adorned with the *Rig Veda*, at noon with the *Yajur Veda*, and in the evening with the *Sama Veda*. And so, accepting the sun god as his teacher, Yajnavalkya prayed to him for knowledge. The sun god, pleased with the devotion of his new votary, taught him the *Vedas*. This particular branch of knowledge was thenceforth known as *Sukla-Yajur Veda*. Yajnavalkya then taught it to his disciples.

According to tradition, none can study the *Vedas* without a teacher. "Approach a teacher," it is said in the *Vedas*, "being 'Samitpani', with humility and a spirit of service." Only thus can the spirit of the *Vedas* be revealed.

The following hymn from the *Satapatha Brahmana* describes the good effects of such study :

"The study and teaching of the *Vedas* are pleasing indeed.

He who follows this attains concentrated mind,
 He does not become a slave to his passions ;
 His desires come true, and he rests happily.
 Verily does he become a healer of his own self,
 Self-controlled, devoted, with well-cultivated
 mind.

He attains fame and does good to the world."

IV

Indian philosophers differ in but minor details as to what the *Vedas* teach. We may, therefore, safely say that they give the knowledge of *Brahman*, and lay down work as a means to that knowledge. When through work (and by work is meant sacrificial rites as well as selfless labour) our hearts are purified, we become fit to inquire into the highest knowledge of *Brahman*.

The *Vedas* are accordingly divided into two parts—*Karma Kanda* devoted to work, and *Jnana Kanda*,

devoted to knowledge. The *Upanishads*, the latter part of the *Vedas* (also called *Vedanta*, meaning 'the end of the *Vedas*'), comprise the section dealing with knowledge.

The *Karma Kanda* may be roughly divided into three parts : (a) the *Mantras* or hymns addressed in adoration of *Brahman* or God in His various aspects, a collection of these hymns being called *Samhita* ; (b) the *Brahmanas* written in prose describing the sacrificial rites and including precepts and religious duties ; and (c) the *Aranyakas* or forest treatises which supplant the external rituals with symbolic meditations.

Professor Deussen has declared that this division of the *Vedas* is based on the principle of dividing life into *Ashramas* or stages of life. According to *Vedic* teachings, man's life has four stages. First is *Brahmacharya* or student life, when a boy lives with his teacher and receives both religious and secular instruction. The youth is trained in self-control and acquires such virtues as chastity, truthfulness, faith and self-surrender. The next stage is *Garhasthya* or married life. The chief injunction for this stage is to practise the ritualistic sacrifices as explained in the *Brahmanas*. At the stage of retirement or *Vanaprastha*, he is no longer required to adhere to ritualism, but is enjoined to follow the *Aranyakas* or symbolic meditation. Finally he enters upon the life of renunciation, in which he is bound neither by work nor desire, but is

dedicated wholly to acquiring the knowledge of *Brahman*.

Thus the general plan of life as taught in the *Vedas* is, successively, student life, married life, the life of retirement, and the life of renunciation. Each of these periods of a man's mortal existence has its special duties and observances, though it is also true that through a special *Vedic* declaration a person may enter immediately into the life of renunciation without passing through the intermediate stages of probation.

Through the institution of monasticism a man may enter early the life of renunciation. When one enters a monastery, he passes through a *Vedic* ritual the while he meditates upon the truths of the *Upanishads*. According to *Vedic* teaching, this monastic life is the highest stage, a man may attain. Modern India retains this ideal, and there are not wanting today men highly trained in Western science and literature, who are willing to assume these monastic vows. Thus the influence of the *Vedas* has been perpetuated through the ages.

Parenthetically it may be said that the daily life and conduct of the people of India even today are guided by the injunctions of the *Vedas*. This is particularly true of the ceremonies connected with birth, marriage, and death. In the words of Professor Das Gupta, "The laws which regulate the social, legal, domestic and religious customs and rites of the Hindus even to the present day are said to be

but mere systematized memories of old Vedic teachings, and are held to be obligatory on their authority." Every *Brahmin* repeats daily the Vedic prayer called the *Gayatri mantra*, which is a verse from the *Rig Veda*. It runs as follows :

*Om bhur bhuvah swah tat savitur varenyam,
bhargo devasya dhimahi, dhiyo yo nah prachodayat
Om.*

"May we meditate on the effulgent Light (or power) of Him who is worshipful, and who has given birth to all worlds. May He direct the rays of our intelligence towards the path of good."

V

The *Samhitas* form the first division of the work
 2. The *Samhitas*. portion of the *Vedas*. They are
 collections of hymns sung in praise
 of the *Devas* or gods, the bright ones. These
Devas are quite numerous in early Vedic literature.
 —Indra, Varuna, Mitra, Parjanya, and many others.
 These sometimes appear to be Nature gods, though
 again each one of them is also exalted and sublimat-
 ed by the highest epithets of Godhead—that He is
 infinite, omnipresent, omnipotent, sees the hearts of
 all beings and so on. For example, Indra, one of the
 popular Vedic gods, possesses a body, is very strong,
 wears golden armour, and descends to earth where
 he lives and eats and with his votaries, fights their
 enemies, overcomes the demons, and establishes his

rule in heaven and upon earth. Another hymn tells how the whole universe exists in Indra, who is omnipotent and omnipresent. So also with Varuna, who is described as god of the air with control over the waters, but is also called omnipresent and omnipotent.

The following hymn¹ from the *Atharva Veda* addressed to the god Varuna gives utterance to this sublimation of his conception :

The mighty Lord on high our deeds, as if at hand,
espies :

The gods know all men do, though men would
fain their deeds disguise.

Whoever stands, whoever moves, or steals from
place to place,

Or hides him in his secret cell—the gods his
movements trace.

Wherever two together plot, and deem they are
alone,

King Varuna is there, a third, and all their
schemes are known.

This earth is his, to him belong those vast and
boundless skies ;

Both seas within him rest, and yet in that small
pool he lies.

Whoever far beyond the sky should think his way
to wing,

He could not there elude the grasp of Varuna
the King.

¹ Translation by Muir.

His spies, descending from the skies, glide all the world around ;

Their thousand eyes all-scanning sweep to earth's remotest bound.

Whate'er exists in heaven and earth, whate'er beyond the skies,

Before the eyes of Varuna, the King, unfolded lies.

The ceaseless winkings all he counts of every mortal's eyes.

He wields this universal frame, as gamester throws his dice.

We thus find in the *Vedas* a peculiar situation. While there is evidence that the outlook of the primitive man, with his Nature worship and his polytheism, is present, and hymns are addressed to many gods, yet each of these gods is at times sublimated into a single universal conception which possesses the character of the infinite Personal God of the universe. So does polytheism merge into a monotheistic, though still anthropomorphic, view of a Supreme God. Professor Max Muller designates this process as henotheism.

The real explanation of this phenomenon, however, is to be found in the *Rig Veda*, "and it is a grand explanation," declares Swami Vivekananda, "one that has given the theme to all subsequent thoughts in India, and one that will be the theme of the whole world of religions—*Ekam sat viprah bahudha vedanti*.—'They call It Indra, Mitra,

Varuna : That which exists is One, sages call It by various names.”

Extraordinary results followed in India from this verse, for in it we find the germ of a universal religion. For this reason India has never known either religious fanaticism, or wars in the name of the gods. Through all the ages India has sought the truth in every religion : not only does she tolerate other religions but she has an active sympathy for faiths not her own. Sri Ramakrishna in the modern age echoes this truth of universality when he says : “ There is but one God, but endless are His names and endless the aspects in which He may be regarded. Call Him by any name, and worship Him in any aspect that pleases you : you are sure to find Him. As many religions, so many paths to reach the same Truth. You will advance yourself in whatever way you may meditate upon Him or recite His holy name. The cake made with sugar-candy will taste equally sweet whether it be held straight or obliquely when you eat it.”

Western *Vedic* scholars, in explaining the *Vedas*, are not ready to give up their theory of a gradual evolution of the conception of Godhead from simple Nature worship, through personification of the powers of Nature, to henotheism and the higher conception of monotheism. Whatever may have been the historical development of popular religious ideas, a Hindu brought up in the *Vedic* tradition finds no difficulty in realizing that even the earliest

Vedic seers were also worshipping the one God under various names : for they knew that infinite is God and infinite are His expressions. Indra, Varuna, Mitra and others are as it were so many doors through which to enter into the inner being of the One Existence. *Ishtam*, the chosen ideal of Deity, is to a Hindu worshipper both the Supreme Being and He in whom the other gods reside.

The following famous hymn of the *Rig Veda* (X. 21) addressed to *Hiranyagarbha* gives expression to the conception of a Supreme Being :

“ Before the universe became manifest, there was manifest *Hiranyagarbha*. He, being manifest, became the one lord of the manifested universe. He held within Himself the invisible world, the sky, and this earth. Unto Him who is *Ka*¹ we offer our sacrifice.

“ He who is the purifier of our hearts, He who is the giver of strength, whose command all beings

¹ In the original Sanskrit there is the word *Kasmai* at the end of each verse. Professor Max Muller has translated the word as ‘who is the god to whom we should offer our sacrifice?’ And he has entitled the hymn as *Hymn to the Unknown God*. But Sayana renders the word differently. He declares that *Ka* means unknown ; that is, whose true being remains unknown and unknowable. Secondly, *Ka* denotes the one who desired the creation or manifestation of the universe. Third, the word means one who is the source of happiness. Thus these three renderings of the last sentence are possible :

(a) Unto Him whose being is unknown and unknowable, we offer our sacrifice.

(b) Unto Him who desired that this universe be created, we offer our sacrifice.

(c) Unto Him who is the source of happiness we offer our sacrifice.

together with the gods obey, whose shadow is immortality, as well as mortality—unto Him, who is *Ka*, we offer our sacrifice.”¹

The *Vedic* seers, however, did not stop with the concept of a personal God. They realized that whether they conceived Him as a God of revenge or of justice, as a benevolent creator loving His creatures or as *Ritasya Gopa*, the keeper and dispenser of physical and moral law and order, He yet remained an anthropomorphic God. So these bold *Vedic* thinkers are found asking, “Who has seen the first born, when he that had no bones (form and personality) bore him that has bones? Where is the life, the blood, the self of the universe? Who went to ask of any who knew?” Swami Vivekananda remarks of the *Vedic* seers, “The monotheistic idea was much too human for them, although they gave it such descriptions as—‘The whole universe rests on Him’, and ‘Thou art the keeper of all hearts’. The Hindus were, to their great credit be it said, bold thinkers in all their ideas, so bold that one spark of their thought frightens the so-called bold thinkers of the present-day world.”

A creator, a ruler of the universe, is not his own explanation; and a God who is but an architect does not satisfy man’s insistent urge to understand Him. Hence the *Vedic* seers continued to question.

¹ We have translated the above, following the commentary of Sayana.

and so we discover in various Vedic hymns answers formulated and poetically rendered. The following sublime hymn is such an answer :

“ Then there was neither existence nor non-existence ; the world was not, not the sky, nor anything beyond. Were there any of the subtle elements which by their appearance cover the reality behind ? Where would they exist ? And for whose experience ? Was there the deep fathomless abyss of water ?

“ Then there was neither death nor deathlessness. Nor was there the knowledge of the distinction between night and day. That One, the source of light, existed without the motion of life. It existed united as one with its Power (*Maya*). Other than It, there was nothing.

“ In the beginning there existed gloom hidden in gloom. This universe then remained undistinguished from its cause. This universe, which lay hidden in gloom, though it remained undistinguished, became manifested by the power of *Tapas* (the will of that One—the source of life and existence).

“ Because in the heart there existed the seed, continued from the cycle of the previous universe, there arose the will. And the sages searching within themselves found the manifested existence hidden in the unmanifest.

“ Who in reality knows and who can truly say how this creation came into existence and from what cause ? Even the *Devas* were born after the

creation came into existence. Hence who can know the cause of this universe ?

“The source from which the universe sprang, that alone can sustain it, none else. That One, the lord of the universe, dwelling in Its own being, undefiled as the sky above, alone knows the truth of Its own creation, none else.”¹

Sayana, the great commentator, states that in this hymn is brought out the truth that God is the efficient as well as the material cause of the universe. Here also is found the advanced hypothesis that the universe, which is without beginning or end alternates between the phases of potentiality and expression. This hymn is the source and authority for a great deal of later philosophical speculation.

We have already seen that the *Vedic* seers did not rest with the concept of a monotheistic God. God in this hymn is described as *Tad Ekam*---That One---neither masculine nor feminine, but neuter ‘That’.

Another hymn, the famous *Purusha Sukta* of the *Rig Veda*, attempts to express the inexpressible nature of the infinite, impersonal, Absolute Truth. It says :

“The Universal Being (the *Purusha*) has infinite heads, un-numbered eyes, and un-numbered feet. Enveloping the universe on every side, He exists transcending it. All this is He---what has been

¹ *Rig Veda*. We have translated it following the commentary of Sayana.

becoming It, and the process of that realization is worship and meditation upon It in Its personal aspect. "Personal God," declares Swami Vivekananda, "is the reading of the Impersonal by the human mind." A Hindu, when taught to love and worship God, loves and worships Him as Personal-Impersonal.

In this connection, Max Muller says pertinently : "Whatever is the age when the collection of our *Rig Veda Samhita* was finished, it was before the age when the conviction was formed that there is but One, One Being, neither male nor female--a Being raised high above all the conditions and limitations of personality and of human nature, and, nevertheless, the Being that was really meant by all such names as Indra, Agni, Matarisvan, nay, even by the name of Prajapati, lord of creatures. In fact the Vedic poets had arrived at a conception of the Godhead which was reached once more by some of the Christian philosophers of Alexandria, but which even at present is beyond the reach of many who call themselves Christians."

VI

The second part of the work portion of the *Vedas* is called the *Brahmanas*. They are written in prose, and lay special emphasis upon sacrifices and sacrificial rites. "*Brahmanah vividishanti yajnena danena.*"—"The Brahmins desire to know, with the sacrifices and

charity as the means." That is, when the heart becomes purified by the performance of sacrifices and charity, there arises the hunger for the knowledge of Brahman. Thus is acknowledged the need for the performance of sacrifices and the ceremonials and rites of religion. But it is true that at times undue importance was laid upon these rites as well as on the mere chanting of the words of the *Vedas*, so much so that the sacrifices themselves often took the place of a living religion—a circumstance that occurs in the development of all religious institutions.

Under such circumstances, prayer or supplication before the object of worship becomes unnecessary ; for by the performance of elaborate and fixed sacrifices the gods may be forced to grant one's desires. Professor Das Gupta believes that in these sacrificial rites is to be found the germ of the law of *Karma*, which the Hindu lawgiver Manu subsequently systematized philosophically in his code of laws. "Thou canst not gather what thou dost not sow. As thou dost sow, so wilt thou reap."¹

This hardening of the institutional part of religion exalted in time the power of the priests. And it was in opposition to this externalizing and crystallizing of what should have remained living symbols of deeper truths behind appearances, and also in opposition to the tyranny of a rising priesthood, that Buddha rose in revolt. The *Bhagavad*

¹ Cf. "Whatsoever a man soweth, that shall he also reap." Gal. Ch. 6, V. 7.

Gita also condemns this tendency to attribute undue importance to ritualistic sacrifices.

Apart from the consideration of rituals, the *Brahmanas* lay emphasis upon duties and conduct as well. "Side by side with its insistence on the outer," writes S. Radhakrishnan, "there was also the emphasis on inner purity. Truth, godliness, honour to parents, kindness to animals, love of man, abstinence from theft, murder and adultery, were inculcated as the essentials of a good life." We find also certain injunctions which everyone must follow. The *Brahmanas* declare that we owe debts both to the world and to God, and certain duties must be discharged in repayment of these debts. These debts are mainly five, namely, those to the gods, to the *Rishis* or seers, to the *Pitris* or manes, to men, and to the lower creation. Our debt to the gods, we repay by performing the sacrifices; to the seers, by feeling devotion in our hearts for their greatness; to the manes, by praying for them; to men, by feeling love and sympathy and by doing kind deeds; and to the lower creation, by offering them food and drink. When we partake of our daily meals, we must offer parts of it regularly to gods, manes, men and animals accompanied by proper prayers. These are debts and must be paid. No merit is therefore acquired by their observance; on the other hand, by neglecting them, we degenerate below the worth of a human being. These duties enjoined in the *Brahmanas* must not be performed for

the purpose of gaining selfish ends. They are to be gone through for the sake of purifying the heart and as the obligatory duty of a righteous man.

VII

The *Aranyakas*, which form the third part of the Vedas, regard the various rites explained in the *Brahmanas* as but symbols for meditation. They lay far greater stress upon retiring into one's own self than upon the intrinsic value of external acts. Swami Vivekananda explains the change in these words :

“ Thus we find that the minds of these ancient Aryan thinkers had begun a new theme. They found out that in the external world no search would give an answer to their question. So they fell back upon this other method, and according to this they were taught that these desires of the senses, desire for ceremonials and externalities, have caused a veil to come between themselves and the truth, and that this cannot be removed by any ceremonial.

. . . They seem to declare, ‘ Look not for the truth in any of the forms of religion ; it is here in the human soul, the miracle of all miracles—in the human soul, the emporium of all knowledge, the mine of all existence—and they found out step by step that that which is external is but a dull reflection at best of that which is inside . . . Just at first it was a search after the *Devas*, the bright

ones, and then it was the origin of the universe, and the very same search is getting another name more philosophical, clearer,—the unity of all things, ‘knowing which everything else becomes known’.¹

¹ The Complete Works—Vol. 1, pp. 354-355.

CHAPTER III

THE PHILOSOPHY OF THE UPANISHADS

I

THE *Upanishads* form the concluding portion of the *Vedas*. They are also called the *Vedanta*, the *anta*, or end of the *Vedas*, that is, 'the highest wisdom. Although one hundred and eight of them have been preserved, ten of them alone have been commented upon by the great *Vedantist* Samkara (686 A.D.), and have, as a consequence, become the principal source for the study of Hindu religion.¹

The exact date of their composition is not known, but the most authoritative opinion assigns the earliest of them to a period between 3000 B.C. and 800 B.C. Some of the most important manuscripts are dated about 500 B.C., some years later than the age of Buddha. Their authorship, if individual authorship there was, is also unknown, and the tradition concerning the origin of the early *Vedas* persists with respect to these later scriptures also.

¹ These ten are *Isa*, *Kena*, *Katha*, *Prasna*, *Muñdaka*, *Mandukya*, *Chandogya*, *Brihadaranyaka*, *Aitareya*, and *Taittiriya*.

The word *Upanishad* means literally 'sitting near devotedly', (*upa*, near; *ni*, devotedly; *shad*, sitting). The word is also used in the further sense of 'secret teachings'. Samkara derives a third meaning from the word, *viz.*, the knowledge of *Brahman*; for such knowledge destroys the bonds of ignorance and leads to the supreme goal of freedom. All the three of these meanings can, in fact, be derived from the word; for this highest wisdom can be learned by sitting devotedly at the feet of a teacher who himself possesses it and embodies it in life, and communicates the same to the world at large through secret channels—that is, imparts it only to those who have attained purity of heart through previous self-discipline.

The great importance of the *Upanishads* in religious history has been recognized by scholars the world over. The famous German Orientalist, Deussen, gives utterance to this fact in these words: "The sparks of philosophic light appearing in the *Rig Veda*, shine out brighter and brighter until at last in the *Upanishads* they burst into that bright flame which is able to light and warm us today." One great modern philosopher, whose inspiration came largely from the study of Indian philosophy, has also given testimony to the universal appeal of these early expressions of religious insight. Schopenhauer declares: "From every sentence deep, original and sublime thoughts arise, and the whole is pervaded by a high and holy and earnest spirit...."

In the whole world there is no study, except that of the originals, so beneficial and so elevating as that of the *Oupanikhat* (the Persian word for *Upanishad*). It has been the solace of my life, it will be the solace of my death."

The *Upanishads* do, indeed, reveal to us in exalted and sublime language the central fact of religion, the mystery of the ultimate reality, as they record the direct perception of the Rishis of early ages—the truths concerning God, man and the universe. These are the same truths that have been revealed to specially endowed spiritual leaders in every age, and that can be rediscovered by every individual who aspires for his own soul's liberation. They form the original source of the great religions of the world.

The Rishis, who gave utterance to these revelations, remain wholly in the background. We know nothing of their personal lives. They remain as impersonal as the truths which they realized and gave forth to be the possession of all humanity.

In no sense are these writings a systematic exposition of any particular doctrine, but they are rather revelations and outpourings from inspired souls. Many later philosophers, it is true, have attempted to derive from them a systematic doctrine and a unified revelation. Of these, Samkara (686 A.D.), the champion of *Advaita Vedanta*, and Ramanuja (1017-1137 A.D.), the founder of the qualified monistic school of *Vedanta*, are among the most

important. Both of these philosophers have unquestionably found support for their schools of thought in certain of the texts. Especially is this the case with Samkara's school; for, as we have already noted, his commentary is concerned with ten of the greatest *Upanishads*. But whatever philosophical theory or world-view may be derived from a partial reading of these great religious documents, the fundamental fact remains that they stand essentially as a witness of an unchangeable reality behind the universe, of change, and of the fact of this reality being identical with the reality within man. The *Upanishads* invariably give the name *Atman* to this reality within, which is identical with *Brahman* or reality behind the universe. The teachings of these books do, in fact, distinctly lead us, in our quest for truth, from the external world to a search within ourselves. 'In the words of the *Katha Upanishad*, "God created the senses outgoing. Hence man experiences the external world and sees not the Inner Self. Some who are wise, wishing immortality, control those outgoing senses and find the Self within."

II

These two words, '*Brahman*' and '*Atman*', are, as it were, 'the two pillars on which rests the whole edifice of Indian philosophy'. They are, respectively, the objective and the subjective views

**Brahman and
Atman.**

of the reality behind the world of appearances which is the constant theme of these early religious writings. In *Brahman* we find something of which this changing world is but a partial and incomplete expression: It is the source and sustenance of the universe. Says the *Taittiriya Upanishad*. "That from which all these beings are born, and in which, being born, they live, and into which they all enter after dissolution—seek to know That. That is *Brahman*."

Brahman, as the source of all power, such as of fire to burn, of water to drench, and of the senses of man to work, is explained allegorically in the *Kena Upanishad*. In contrast to this, its transcendental nature has thus been described in the *Brihadaranyaka Upanishad*: "This is the *Brahman*, without cause and without effect, without anything inside or outside."

He is both transcendent and immanent, and this latter quality of immanence, the *Mundaka Upanishad* explains in the following words: "Formless, that self-luminous Being exists within and without, higher than the highest. From Him issue life, and mind, and senses—ether, air, water, fire, and the earth. Heaven is his head, the moon and the sun are His eyes, the quarters His ears, the revealed *Vedas* His speech. His breath is the air, the universe is His heart, and the earth touches His feet. He is the innermost Self in all beings. He who knows Him hidden in the shrine of his heart cuts

the knot of ignorance even in this life. Self-luminous, ever present in the hearts of all, is the great Being. He is the refuge of all. In Him exists all that moves and breathes. Adorable is He. He is the supreme goal. He is beyond the known, and beyond the knowable. He is self-luminous, subtler than the subtlest; in Him exist all the worlds and those that live therein. He is that imperishable *Brahman*. He is the life-principle; He is the speech and the mind; He is the truth; He is immortal. He is to be realized. Attain Him, O friend."

But *Brahman* is also indefinable, predicateless. How, then, can these opposing attributes be reconciled? In the words of the *Taittiriya Upanishad*, *Brahman* is He 'whom speech cannot express and from whom the mind comes away baffled, unable to reach'. Samkara's commentary upon the aphorisms of *Vedanta* tells, in reference to an *Upanishad* no longer extant, of a student approaching a Master to learn of *Brahman*. "Sir, teach me the nature of *Brahman*," he requested. The Master did not reply. When he was importuned a second and a third time, he answered, "I teach you indeed, but you do not follow. His name is silence." Says the *Kena Upanishad* describing *Brahman*: "That which cannot be expressed by speech, but which illumines speech, know that to be *Brahman*. That which cannot be conceived by mind, but by which mind thinks, know that to be *Brahman*. That which is

imperceptible, by which we know the unknowable?" "What is that knowledge, sir?" asked Svetaketu. The father replied: "My dear, as by knowing one lump of clay, all that is made of clay is known, the difference being only in name, and the truth being that all is clay; as by knowing a nugget of gold, all that is made of gold is known, the difference being only in name, and the truth being that all is gold,—so, my child, is that knowledge, knowing which we know everything." The son replied: "Surely those venerable teachers of mine do not know this knowledge; for if they had knowledge of it, they would have taught it to me. Do you, sir, therefore, impart that knowledge to me." "Be it so," said the father. "Believe, my child, that That which is the subtle essence, in That has all its existence. That is the True, That is the Self; and Thou art That, O Svetaketu." "Please, sir, tell me more about this Self," said the son. "So be it, my child," replied the father. "Put this salt in water, and come to me tomorrow morning." The son did as he was told.

The next morning the father asked the boy to bring him the salt which he had put into the water. But he could not, for it had dissolved. The father said, "Sip the water and tell me how it tastes." "It is salty, sir," replied the son. Then the father said, "In the same way, though you do not perceive the True, there indeed is That, That which is the subtle essence, in That has all this its existence,

That is the True ; That is the Self ; and Thou art That, O Svetaketu.”

“Please, sir, tell me more about this Self,” requested Svetaketu. “So be it, my child,” the father said. “As a bee, O Svetaketu, gathers honey from different flowers, and as the different drops of honey do not know that they are from different flowers, so all of us, having come to that existence, know not that we have done so. And as the rivers, when they become one with the ocean, do not know that they have been various rivers, even so when we come out of that existence, we do not know that we are That. Now That which is the subtle essence, in It is the True. It is the Self ; and thou, O Svetaketu, art That.”

“Please, sir, tell me more about this Self,” said the son again. “So be it, my child,” replied the father. “As a person might be blindfolded and led away from his home and left in a strange place ; and as he would turn in every direction and cry for someone to remove his bandages and show him the way home ; and as someone might loosen the bandages and show him the way ; and as thereupon he would walk, asking his way from village to village as he went, and arrive at his home at last,—in exactly the same manner does a man who meets with an illumined teacher, obtain the true knowledge. That which is the subtle essence, in That has all this its existence. That is the True ; That is the Self ; and Thou art That, O Svetaketu.”

III

In this dialogue between Uddalaka and his son, Svetaketu, we learn. "That which Thou art That. is the subtle essence, in That has all this its existence, and That which is Sat—Existence itself—That thou art." This, then, is the fundamental truth of the philosophy of the *Upanishads*—the identity between *Brahman* and *Atman*, between God and man. To a superficial reader who fails to penetrate deep into the mystery of man's soul, this doctrine of identity may easily become the ground for misconceptions and misinterpretations. But the *Upanishads* give us that profounder analysis of the essential nature of man, which the people of the Western world seem to have missed—an analysis which affords a convincing explanation of the identity of the Spirit in man with God.

According to this account of human nature, man, in the form in which he is known to his fellows, is called *Jivā*—he who breathes—denoting the biological and physiological aspects of his life. His individual self is further indicated by the words, *Bhokta*, meaning the experiencer, the enjoyer; and *Karta*, meaning the doer. "For he it is," says the *Prasna Upanishad*, "who sees, hears, smells, tastes, perceives, conceives, acts.—he whose essence is knowledge, the Person who dwells in the highest, indestructible Self." Again, in the words of the

Katha Upanishad, "When the Self is in union with the body, the senses, and the mind, then wise people call him enjoyer."

These quotations have reference to the psychological or conscious aspect of life. So man is the Self associated with *Prana*—the vital principle or that which expresses itself as breath—and with *Manas*, which comprises mind, intelligence and ego. In addition to these there are also the physical body and the organs of the senses. These *Indriyas* or sense organs are, according to the *Upanishads*, ten in number, five known as the senses of knowledge, *i.e.*, the organs of sight, hearing, touch, smell, and flavour (taste); and five senses of action, namely, the organs of speech, holding, moving, excretion and generation.

Says the *Taittiriya Upanishad*, in its detailed analysis of man: "This Self is covered over by 'sheaths' as it were. First is the physical sheath, this body, which is made up of the essence of food. Therefore it is called *Annamaya*, or composed of food. Different from this is another more subtle sheath of the Self, which is made of *Prana*, the life principle. Like the shape of the former is the human shape of the latter, even as water which assumes the shape of the vessel into which it is poured. It is known as *Pranamaya*, inasmuch as it is constituted of *Prana*, which manifests as energy. Different from this is the *Manomaya* sheath, which is made up of *Manas*, mind. It is

also like unto the shape of the man. Different from this, which is made up of *Manas*, is the other sheath, which is made up of *Vijnana* or intelligence. And different from this is the other, which is made up of ego. It is called *Anandamaya*, the sheath of bliss: for it is the innermost covering of the blissful Self."

These sheaths cover the Self. Since the true Self is one with *Brahman*, it can be none of these sheaths, nor can Its nature be known so long as It is identified in our consciousness with one or all of them. Hence the *Katha Upanishad* says, "Know the body to be the chariot, the intellect the charioteer, the mind the reins, and the *Atman* the lord of the chariot."

But what proof have we of an *Atman* distinct from the mind, the intelligence, the ego and the body? Western philosophy declares mind and soul to be identical, with nothing existing behind the mind and the ego. But in the *Upanishads* this something behind the changing forms of our lives is declared to exist, and no need is felt for proofs of any sort. For the Self is the basis of all proofs, and so stands in need of none. In the words of the *Brihadaranyaka Upanishad*, "That by which one knows all this—whereby could one know That? By what means could the Knower be known?"

All this, of course, is not tantamount to agnosticism. We find again and again the injunction to 'know thyself', to seek to 'know the knower', 'to

seek to know, not the object seen, but the seer of objects'.

The fact is that the existence of the *Atman* is self-evident, since It is the 'eternal witness', the 'eternal subject', the 'unchangeable reality' in man. There is indeed a simple argument implicit in the utterances of these seers, and this has been brought to light by later philosophers. To state it briefly, motion or change can be known only in relation to something that is comparatively static. The movement of this, in turn, must be known in relation to a third object moving still slower, and so on *ad infinitum*, until one arrives at something absolutely beyond all motion and change. Body, mind, everything we experience, is a series of changes. There must, therefore, be something beyond them which does not change. Moreover, the subject or the witness cannot be an object seen or cognized; and our minds, egos, senses, bodies, etc., as the instruments of knowledge, are only cognized objects. They cannot, therefore, be the subject or the witness. So there must be a separate something, the *Atman*, which is the eternal witness, the eternal subject.

When the *Atman* identifies Itself with the sheaths, it appears as *Jiva*, an individual man. How this identification has come about is an interesting problem in later philosophies. The *Upanishads* declare that *Jivahood* has been effected by the forgetfulness of the *Atman*, and the loss of its essential identity with *Brahman*. Samkara, in the Introduction

to his commentary on the Vedānta aphorisms, considers the problem of how the Atman identifies itself with its sheaths, the non-self. This, he says, is caused by *Avidyā* or ignorance. He points out that the subject is the Self whose nature is intelligence, and the object is the non-self. They are opposed to each other as darkness is to light, and so they cannot be identified, much less their respective attributes. And it is wrong to superimpose upon the subject, the object or its attributes. Yet, through some unexplainable cause that has its root in ignorance, man, from a beginningless past, fails to distinguish between the two and their respective attributes, although they are absolutely distinct, and would "superimpose upon each the characteristic nature and the attributes of the other, thus coupling the real and the unreal. . . . Extra-personal attributes are superimposed on the Self if a man considers himself sound and entire, or the contrary, as long as his wife, children and so on are sound and entire or not. Attributes of the body are superimposed on the Self, if a man thinks of himself (his Self) as stout, lean, fair, as standing, walking or jumping. Attributes of the sense-organs, if he thinks, 'I am mute, or deaf, or one-eyed, or blind'. Attributes of the internal organs, when he considers himself subject to desire, intention, doubt, determination, and so on. . . . In this way there goes on this natural beginning—and endless superimposition, which appears in the form of wrong conception,

is the cause of individual souls appearing as agents and enjoyers (of the results of their actions), and is observed by every one.”¹

In this connection, Swami Vivekananda relates the following interesting story : “ There was once a baby lion left by its dying mother among some sheep. The sheep fed it and gave it shelter. The lion grew apace and said ‘ Ba-a-a ’ when the sheep said ‘ Ba-a-a ’. One day another lion came by. ‘ What do you do here ? ’ said the second lion in astonishment, for he heard the sheep-lion bleating with the rest. ‘ Ba-a-a, ’ said the other, ‘ I am a little sheep, I am a little sheep, I am frightened. ’ ‘ Nonsense ! ’ roared the second lion. ‘ Come with me ; I will show you your true nature ! ’ And he took him to the side of a smooth stream and showed him his own image therein. ‘ You are a lion ; look at me, look at the sheep, look at yourself. ’ And the sheep-lion looked, and then he said, ‘ Ba—I do not look like the sheep, it is true, I am a lion ! ’ and with that he roared a roar that shook the hills to their depths. That is it. We are lions in sheep’s clothing of habit, we are hypnotized into weakness by our surroundings, and the province of *Vedanta* is the de-hypnotization of the Self.”

A beautiful allegory is related in the *Mundaka Upanishad* to illustrate this point. “ Like two birds of beautiful golden plumage—inseparable companions

¹ From G. Thibaut’s translation of Sankara’s *Sutra Bhashya*.

—the *Jivatman* (the individual self) and the *Paramatman* (the Universal Self) are perched on the branches of the self-same tree. Of those, the one (the individual self) tastes of the sweet and bitter fruits of the tree, and the other (the Universal Self) remains motionless, calmly observing. Though living on the self-same tree, the individual self, deluded by the forgetfulness of its divine nature, grieves, bewildered by its own helplessness. And when the same one recognizes the worshipful Lord as its own true Self, and beholds His glory, it becomes free from all grief. Thus, when the individual realizes the self-luminous Lord, the cause of all causes, it sheds all impurities and realizes its identity with the Universal Self.”

In the *Chandogya Upanishad* the question regarding the essential nature of man or the Self, is discussed in the tale of Indra and Virochana who approached the teacher Prajapati to gain the knowledge of the Self. Prajapati commences his instruction with an indication of the nature of the Self. “That Self which is free from impurities, free from old age or death, from hunger or thirst, whose desire is true and whose desires come true, that Self is to be sought after, that Self is to be enquired about and realized. He who, learning about his Self, realizes Him, obtains all the worlds and all desires.”

Students of logic may condemn this tendency to assume that the Self is self-evident and true, on the ground that one takes for granted what one is

required to prove. Deeper reflection on the subject however, would convince one that, after all, it is not so illogical. We have already seen how, logically, we must accept the existence of an unchanging reality. In virtue of its unchangeability, this reality is free from impurities, old age, and death, which are the attributes of the mind and the body alone, and not of the Self. So the Self in Itself must not only be unchangeable, but pure, free, and immortal.

Now in the story we are told that Indra from among the *Devas* or gods, and Virochana from among the *Asuras* or demons, approached Prajapati, and, after having served him for thirty-two years, begged of him to teach them the knowledge of the Self. Prajapati replied to them: "The Person that is seen in the eye, that is the Self. That is immortal, That is fearless, and That is *Brahman*." Then they asked, "Sir, is he the Self who is seen reflected in the water or in a mirror?" Prajapati gave a clear reply that they might inquire further. He said, "He, the Atman, indeed, is seen in all these. Look at your own self in the water, and whatever you do not understand, come and tell me."

They looked at their reflections in water, and when asked what they had seen of the Self, they replied, "Sir, we see the Self, we see even the hair and nails." Then Prajapati bade them don their finest clothes and look again at their 'selves' in the water. This they did, and when asked what they had seen, they replied: "We see the Self, just as we are, well

adorned and in our finest clothes." Prajapati said then, "The Self indeed is seen in these. That Self is immortal, fearless, and That is *Brahman*."

And they went away, pleased at heart. But Prajapati, looking after them, said, "Both of them departed without analysing or discriminating, and without comprehending the true Self. And whoever will follow this false doctrine of the Self will perish."

Now Virochana, satisfied that he had known the Self, returned to the *Asuras* and preached the doctrine of the body as Self. But Indra, on his way back, realized the uselessness of this knowledge. So he thought within himself, "As this Self seems to be well adorned when the body is well adorned, well dressed when the body is well dressed, so will this Self be blind if the body is blind, lame if the body is lame, deformed if the body is deformed—in fact, this Self will die also when the body perishes. I see no good in such knowledge." So he returned to Prajapati and asked for further instruction. Prajapati said, "He who moves about in dreams, enjoying and glorified, he is the Self. That is immortal, fearless, and That is *Brahman*."

Pleased at heart, Indra again departed. But before he had returned to the *Devas*, he realized the uselessness of that Knowledge also. He thought within himself, "True it is that this Self is not blind if the body is blind: nor lame, nor hurt if the body is lame or hurt. But in dreams, too, this Self is conscious of many sufferings. So I see no

good in this teaching."

Thus Prajapati takes his disciple step by step through the long process of thinking for himself. From the realization that the body cannot be the free, immortal, unchanging Self, Indra now turns to analyse the dream self. For in dreams one attains to a purer state of mind, in so far as one experiences objects through means other than the body and the senses. In a way the dream self is above the physical self. But the disciple soon discovered that this also could not be the true Self. And he again approached Prajapati for further instruction on the matter. Prajapati then said, "When a person is asleep, reposing and at perfect rest, dreaming no dreams, then he realises the Self. That is immortal and fearless, and That is *Brahman*." Satisfied, Indra went away. But even before he had reached home, he felt the uselessness of this knowledge. "In reality," thought he, "one does not know oneself as, 'This is I', while asleep. One is not, in fact, conscious of any existence. That state is almost annihilation. I see no good in this knowledge either."

Sir S. Radhakrishnan comments on this statement thus: "Indra was too much of a psychologist for Prajapati. He felt that this Self, freed from all bodily experience, from the shapeless mass of dreams, etc., is an objectless and barren fiction. . . . Peel off layer after layer of an onion, and what remains? Nothing. Bradley points out: 'The ego that pretends to be anything either before or beyond

its concrete psychological filling is a gross fiction and a mere monster, and for no purpose admissible. On this view, in dreamless sleep there is no self at all. Locke declares that every drowsy nod explodes the self theory. 'In sleep and trances the mind exists not—there is no time, no succession of ideas. To say the mind exists without thinking is a contradiction' (Berkeley's Works, Vol. 1, p. 34). Indra seems to have been an empiricist ages before Locke and Berkeley. 'If the soul in a perfectly dreamless sleep^o thinks, feels and wills nothing, is the soul then at all, and if it is, how is it?' asks Locke. 'How often has the answer been given, that if this could happen, the soul would have no being? Why have we not the courage to say, that, as often as this happens, the soul is not?' Indra has the courage to declare it. It is indeed destroyed." ¹

To explain to Indra that the mind is not the Self, because the Self continues to exist without the mind, Prajapati wished his disciple to analyse the state of deep sleep. And Indra, who had identified the mind with the Self through ignorance, discovered that he had not known the Self; for mind is 'almost annihilated' in dreamless sleep. It is a conclusion similar to that of Western rationalists like Bradley, Locke, and Berkeley. But these philosophers failed to inquire further, and remained satisfied with their conclusion—"To say that the mind exists without

¹ *The Philosophy of the Upanishads*, by S. Radhakrishnan, pp. 31-2.

thinking is a contradiction, nonsense, nothing." Indra became so much dissatisfied that he sought to know the Self beyond the mind. For though the mind exists not in deep sleep, it being contentless and objectless then, there must continue to exist something which holds our experiences before and after sleep. This persisting entity is the unchangeable reality, the Self. S. Radhakrishnan rightly remarks, however, "Devadatta, after good sleep, continues to be Devadatta, since his experiences unite themselves to the system which existed at the time when he went to sleep. They link themselves to his thoughts and do not fly to any other's. This continuity of experience requires us to admit a permanent self underlying all contents of consciousness."

one rejoices and is free." He who knows that Self, and meditates and realizes that Self obtains all worlds and all desires."

IV

The *Mandukya Upanishad* refers to three states of consciousness, and to a Fourth, which may be termed transcendental consciousness. From the standpoint of the *Jiva* each state is given a name. From the standpoint of *Brahman* also four corresponding aspects are conceived. The first is the waking state, which is known as *Vaisvanara*. It is characterised by the awareness of things outside, the enjoyment of gross objects with the senses, and the feeling of identification of consciousness with the physical body. This we may call the individual aspect of man. When we consider the universal aspect of *Brahman* as the physical world parallel to this state of individual consciousness, we call it *Virat* or the Cosmos. It is the totality of all existence: "Heaven is His head, the moon and the sun are His eyes, the quarters His ears, the revealed *Vedas* His speech, the air His breath, and the universe His heart. The earth touches His feet." Of the *Virat* or Cosmos, the individual being or *Vaisvanara* is a part.

The second is the dreaming state. This aspect of consciousness in the individual is known as *Taijasa*. It is aware of internal objects and enjoys mental impressions. This is the intermediate state

between waking and deep sleep. The mind is now active without the use of the sense-organs and is devoid of consciousness of the gross body. Man now becomes a mental being. In the universal aspect, corresponding to this state of individual consciousness, *Brahman* is known as *Hiranyagarbha*, or sometimes simply *Brahma*, the first born of God—the effect God—as distinguished from *Isvara*, the causal God. *Hiranyagarbha* is the cosmic mind, and our individual minds are parts of this universal mind.

The third of these states is deep sleep, in which consciousness is known as *Prajna*. Here, there is cessation of all awareness of the external world, and besides, the mind's self-consciousness 'appears to be unified under the pall of gloom, and is said to be of the form of bliss'. Man is now free from physical consciousness, and the mind is negated as well. We have now reached the veil of ego, the causal sheath, so named because the root of all consciousness is in the 'sheath' of ego. Corresponding to it, in the universal aspect, is *Isvara* or God, the creator of all beings and all things. This *Isvara* is the Personal God of the Hindus, defined as *Brahman* in association with *Maya* or universal ignorance. But it must be understood that, though *Isvara* is the Lord of *Maya*, He is not in any manner affected by *Maya*. In contrast to *Isvara*, *Jiva* or man is *Brahman* associated with *Avidya*, individual ignorance, and is bound by *Isvara*, or *Brahman* in His personal aspect, is the

object of adoration for the devout, who at the same time know that He is the Soul of their souls, dwelling within the shrine of their hearts.

The *Turiya*, which means the Fourth, is the transcendental consciousness. This *Turiya* is identical with pure *Atman*. The *Mandukya Upanishad* describes it thus: "That which is not conscious of internal objects, nor of external objects, nor of objects in the intermediary state, and is not a negative consciousness; which is neither conscious nor unconscious; which is unrelated, unperceivable beyond all connotations, beyond all thought, indefinable, whose nature is pure self-consciousness, beyond relative existence; which is peaceful, of blissful nature and is the One without a second—that the wise call *Turiya*, the Fourth. That is the Self. He is to be realized." Here there is neither individual aspect nor universal aspect. *Atman* is *Brahman*.—"Thou art That".¹

¹ The following table will be helpful in understanding the relationship of the states of consciousness, and their various expressions in their individual and universal aspects:

	INDIVIDUAL	UNIVERSAL
1. Waking ..	<i>Vaisvanara</i> or physical consciousness	<i>Virat</i> or Cosmos
2. Dream ..	<i>Taijasa</i> or subtle body (mind)	<i>Hiranyagarbha</i> , the Effect God
3. Sleep ..	<i>Prajna</i> or causal sheath (ego body)	<i>Isvara</i> or <i>Brahman</i> and <i>Maya</i> : (but Lord of <i>Maya</i>)
4. <i>Turiya</i> or <i>Atman-Brahman</i> as set forth in the Great Saying 'Thou art That'.		

V

In the teachings of the *Upanishads*, the doctrine of identity of *Brahman* with *Atman* assumes two distinct forms following two different trends of thought. The first of them is *Saprapanča* or cosmic, and identifies *Brahman* not only with the *Atman* but with the Cosmos. The second is *Nish-prapanča* or acosmic, as it negates the Cosmos and lays stress on the oneness of *Brahman* and *Atman* in the transcendental state. To these two views may be added a third—one merely suggested in the *Upanishads*—that this *Brahman* or *Atman* is

**Cosmic and
Acosmic Ideals.**

In this connection it may be pointed out that *Vedanta* has three schools of thought, all finding their authority in the *Vedas*. The main distinction between them centres round the problem of the relation of man to God. The *Dvaita*, or dualist school expounded by Madhva, believes in man and God as eternally separate, related as created being and Creator. The *Visishtadvaita* school, expounded by Ramanuja, believes in one Universal Totality, a Whole, and man is a part of the Whole. There is unity in difference. The *Advaita* school, expounded by Samkara, believes in the complete identity of *Atman* with *Brahman*. The *Upanishads*, on the whole, support the philosophy of Samkara.

Sri Ramakrishna harmonises the different schools by quoting an old Sanskrit verse, "When I have the consciousness that I am the body, I am Thy servant and Thou art my Lord. When I identify myself as the individual soul, Thou art the Whole and I am Thy part. And when I know my true Self, I am one with Thee." And the highest truth is this identity.

Christ also seems to have had the same idea in view when at one time he prayed to the "Father in Heaven". Then again he says, "I am the vine, ye are the branches." And the highest truth is taught when he declares, "I and my Father are one."

indefinable and inexpressible. *Upasantopama*.—
 "Silence is His name."

Concerning *Saprapancha*, the first of these aspects, the *Chandogya Upanishad* tells us that Brahman is 'He who gives birth to this world, who supports it and re-absorbs it—whose body is spirit, whose form is light, whose thoughts are true, who pervades all and is the living presence in all and everything'. And the Self or Atman, it is stated, is subtler than the subtle and greater than the great, and dwells within the heart, and is identical with Brahman.

A famous dialogue between *Vainavalkya* and his wife *Maitreyi*, to be found in the *Brihadaranyaka Upanishad*, explains the way in which the one Self pervades everything in the universe, dwells in the body of man, and expresses Itself as the life of all beings. "This world, which is so sweet to all beings, and to which every being is so sweet, is but the Self-effluent. The Immortal is the bliss in the world. In us also He is that bliss. He is Brahman." The Self or Brahman is the essence, the reality, behind this universe. Having created this world out of Himself, He again enters into it. "From *Ananda* or joy springs this universe: in joy it has its being, and unto joy it returns."

The all-pervading nature of Brahman is expressed in this exquisite passage from the *Svetasvatara Upanishad*: "Thou art woman: Thou art man: Thou art maiden: Thou as an old man art tottering with

Thy staff. Thou existeth everywhere. Thou art the dark blue insect. Thou art the green parrot with red eyes. Thou art the thunder cloud. Thou art the seasons. Thou art without beginning. Thou art all-pervading. From Thee has come forth the whole universe.”

On such passages as these, has the philosopher Ramanuja based his doctrine of transformation (*Parinamavada*). The world, he declares, is not separate from God, but God has transformed Himself as this world. But in so doing, He has not exhausted Himself, nor is He affected in any way: Thus in the *Upanishads* we hear this truth :

Filled with *Brahman* are the things we sense ;
 Filled with *Brahman* are the things we sense
 not ;

From out of *Brahman* floweth all that is,
 From *Brahman* all, yet is He still the same.

Before discussing *Nishprapancha*, the second of these aspects of identity between *Brahman* and *Atman*, it may be well to summarize the principles to be derived from such passages as we have quoted above.

1. *Brahman* is one with *Atman*, is the essence, the reality, behind the changing phenomena of the universe. He pervades it in the sense that He is contained, in His infinitude, within every finite object of this universe.

2. Finite objects are not separate or distinct from *Brahman*, but are *Brahman* transformed

Though *Brahman* transformed is the universe, He, the source, remains unaffected. So, again, *Brahman* includes all within Himself and also transcends all. "All existence in the Self and the Self in all existence"—is the purport of these passages.

Coming now to *Nishprapancha*, the acosmic ideal, its principal teachings can be illustrated by referring again to the dialogue between Yajnavalkya and Maitreyi. In the course of his teaching, Yajnavalkya says: "Maitreyi, I have said nothing that should frighten or puzzle you. This is the truth that has to be realized. When there is duality, as it were, one sees the other, one hears the other, one touches the other, one knows the other, one welcomes the other. But when the whole is recognized as this Self, who is to be seen by whom, who is to be known by whom? That Self is to be described only as 'Not this', 'Not that'. He is incomprehensible, for He cannot be comprehended. He is imperishable, unattached, unfettered."

Other passages in the *Upanishads* employ the figure of clay and its various modifications. "In words or speech alone the modification originates and exists. In reality there is no such thing as modification. It is merely a name, and the clay alone is real." So the universe of name and form is in name and form alone. For *Brahman* is the only reality. On this point the *Mundaka Upanishad* says thus: "He who has attained the highest knowledge becomes one with the Universal Self, freed from

Namarupa—name and form—as the flowing streams enter into, and become united with, the sea, leaving name and form behind.”

Samkara founded his philosophy of non-dualism and the doctrine of *Maya* upon these teachings of the *Upanishads*. The world, he declares, is a misreading of God. The finite is a misinterpretation of the Infinite. Samkara, however, nowhere asserts that the world of plurality is non-existent as some of his Western interpreters declare. According to him, the world ‘is’ and ‘is not’. As he says, it is not non-existent ‘like the son of a barren woman’. It is real as long as we experience it in relative consciousness; the while it is experienced, it possesses an empirical reality. It is unreal only when obliterated in the absolute consciousness..

What then is the underlying truth of the relation between the world of finite objects and *Brahman* as revealed in the *Upanishads*? Two doctrines seem to prevail among the philosophers of India—*Parinamavada* or the doctrine of transformation as propounded by Ramanuja, and *Vivartavada* or the doctrine of superimposition and the theory of *Maya* as held by Samkara. In the one the universe is an emanation from *Brahman*, and in that sense all is *Brahman*. In the other, the universe of appearance is superimposed upon *Brahman*. As we see the snake on the rope, so do we see the universe on *Brahman*. The reality is *Brahman*—the One without a second.

These two interpretations of reality have been variously understood by Western scholars, who have often identified them with pantheism and illusionism respectively.

We have already noted that the theory of *Maya* is not illusionism: for the world of phenomena possesses an empirical reality, though not an absolute one, and is therefore neither false nor absolutely real. It has a kind of intermediate existence—it 'is' and 'is not'.

Is then the theory of emanation identical with pantheism? Pantheism may be defined as the identification of God with Nature. The sum-total of this universe is, according to it, identical with God. Nowhere in the *Upanishads* is to be found such an identification. It is said that God has become transformed as this universe, and yet He remains the same as before, for He is not only immanent but also transcendent. This transcendental aspect of God is emphasized again and again nearly everywhere in the *Upanishads*. This interpretation can in no respect be regarded as pantheism.

Furthermore, when it is declared that all is *Brahman*, this 'all' is not what we sense or perceive. The universe is in reality an emanation from Him, and He is the indwelling Spirit in every object of the universe. We can comprehend this truth about the emanation and the indwelling of Spirit only after gaining what is known as the mystic experience or intuition of *Brahman*.

Which of these two doctrines then is the actual teaching of the *Upanishads*? The answer to this question is that they favour neither the one nor the other of these apparently antagonistic interpretations of Reality, though both of these can be deduced from them. The truth is that these *Vedic* scriptures did not in any sense attempt to propound a set of systematic doctrines. The sages were entirely satisfied with their mystic experiences and accorded simple utterance to what was revealed to them while they were in that state. And these mystic experiences, if compared, will reveal rather harmony than discord. In these revelations we find a philosophy and process of experience rather than a philosophy of doctrines. And as we analyse this process, we find that the primary step in the search for reality is the negation or denial of all external objects of experience. The *Atman* is neither 'this' nor 'that'—*Neti Neti Atma*. As the sages became deeply absorbed in meditation, as they rose above physical perception, above the subtle and causal 'sheaths', this universe of finite objects and the universe of ideas were obliterated from their consciousness, and there remained the One Existence without a second. "Who is there to see whom? Who is there to know whom?" "The knower of *Brahman* becomes verily *Brahman*." Time, space and causation, which are the conditions of experiencing the objective universe, cease to exist when one is in that state.

On return from this unitary consciousness, a mystic, illumined in regard to the nature of the abiding reality, may be either in the normal state of consciousness, or in *Bhavamukha*—an intermediate state in which he has the empirical as well as the transcendental consciousness.

In the normal state he perceives finite objects, and is aware that this finitude is a misreading of the Infinite. Behind every finite object lies the Infinite, the indwelling Spirit. Sri Ramakrishna illustrates this state by the example of a man who has seen that inside all pillows is cotton. He does not actually see the cotton afterwards, but rather sees the pillow cases, and yet he knows that cotton is inside the cases of pillows of all forms and sizes.

In *Bhavamukha*, the intermediate state, the mystic may have an empirical consciousness of the objective universe, but he is also aware of the *Ananda*, the blissful *Brahman* vibrating in all. To illustrate this also Sri Ramakrishna makes use of an analogy, this time of wax dolls. The dolls may be of various forms and sizes, but one sees the wax assuming these forms and sizes. Thus does the mystic see *Brahman* assuming many forms and names. But he sees with never-failing vision that all is *Brahman*.

Both these doctrines, then, find their authority and truth in the *Upanishads*, yet neither in itself gives the whole truth about reality.

VI

Concerning types of knowledge, the *Mundaka*

Upanishad speaks in specific terms:

Theory of
knowledge.

“There are two kinds of knowledge—the lower or *Apara*, and the higher or *Para*. Intellectual understanding of the scriptures, phonetics, the code of rituals, grammar, etymology, prosody and astronomy, and the different branches of science and art, form the lower knowledge. The higher knowledge is that by which is realized and attained the imperishable Truth.”

The lower knowledge, being of the intellect and the senses, is limited to the objective world of experience. Empirical knowledge is concerned with the finite alone. *Brahman* or *Atman*, which is ‘unseen but seeing, unheard but hearing, unperceived but perceiving, unknown but knowing’, cannot be made the object of empirical knowledge. And yet the culmination of wisdom is the knowledge of *Brahman*. In the *Chandogya Upanishad* we read of Uddalaka, enquiring of his son Svetaketu, “Have you inquired about that knowledge by which we hear the unheard by which we perceive the unperceived, by which we know the unknown?”

erudition is the *Atman* attained," declares the *Katha Upanishad*. And the *Taittiriya Upanishad* describes the *Atman* as "That from which speech along with the mind turns away not able to apprehend."

This *Para-vidya* or the higher knowledge, which reveals to us the unknown, is neither an objective knowledge nor a subjective experience in the sense of mental cognition or feeling as understood in the West; it is rather 'being' and 'becoming'. "A knower of *Brahman* becomes verily *Brahman*." Metaphysically, it is the *Nirvikalpa* knowledge in which the three categories of empirical knowledge—the knower, the object of knowledge and the process of knowledge—are transcended. It is identical with *Turiya* or consciousness in its pristine, transcendental condition. But it is to be distinguished specially from the degeneration of consciousness into a condition of blankness; for it is a state of illumination. The following description of the transcendental state makes this point clear: "This indescribable, ineffable, supreme joy is perceived as—This is That. How can I express That? Is That a borrowed light, or does It shine by Itself? There the sun does not shine, nor the moon, nor the stars, nor lightning, nor fire. That shining, every other object shines. It is the light of That that gives light unto all." By the practice of *Yoga* or spiritual disciplines man attains to this state of transcendental

consciousness and realises the identity of his inner Self with the Divine.

The knowledge of the Self is the highest purpose of man, the supreme goal of his life. "Heed it he who attains to this supreme wisdom in this very life; if he does not, his life is in vain." All beings in the universe, it is asserted everywhere in the *Upanishads*, are moving towards this end—the realization of the Infinite Self. For, the Infinite, the *Sat-chid-ananda* (the Absolute Existence, the Absolute Knowledge and the Absolute Bliss), is the indwelling Self in all. And in all men is the impulse to express and to unfold and realize one's own being. Behind the struggles of life is this urge to know the Self. Even when one struggles blindly for life, to find love and happiness, and to gather knowledge, one is in reality moved by that urge.

The nature of the Self is *Sat* or Existence, *Chit* or knowledge, and *Ananda* or Bliss and Love. Some philosophers of the West, having caught a glimpse of the true Self of man, have concluded that we realize the ideal of life by perfectly expressing the infinite through the finite. So in the West there is a universal tendency to find and express God in the finite universe,—to revel in a creative appreciation of His joy through the body, the senses, the mind and all external material forms. This romantic ideal would, no doubt, be pleasing and comforting to those who know of no other bliss

But such a realization of life has all the limitations of a purely sensational and sense-bound philosophy ; it offers nothing to heal the sores and sufferings of the inner man. It is, in effect, an effort to idealize the real, to compromise our weaknesses and our failures, and not an attempt to realize the real nature of the Self. The sages of the *Upanishads*, on the other hand, point out that man is in reality the Infinite Self, and that his attempt to express his real nature through the finite is necessarily a mis-directed effort prompted by ignorance. For the infinite, declare these sages, can never be expressed through the finite, and the aim of all the struggles of life is to learn just this.

The vanity of earthly life is brought home to the mind of man when the experience of repeated failures teaches him that within the limits of life itself no solution of its riddle can be discovered, and that it is folly to hope for infinite happiness, infinite knowledge and immortality in the life of the body and the senses. It is then that he turns to the Source of all light, happiness, and existence—his own true Self. And by knowing the Self through the process of 'being' and 'becoming' It, he attains the supreme goal of life. For he realizes the transcendental Self which is *Sat*, Existence ; *Chit*, Knowledge ; and *Ananda*, Bliss or Love.

This in brief is the teaching of the *Upanishads* with reference to what we might realize upon this earth and in this life.

VII

In all beings exists the Self. "In the heart of all—whatever there is in the universe—abides the Lord," declares the *Isa Upanishad*. He who has attained the highest wisdom by rising above the differences which exist in the sphere of name and form, perceives only sameness where another would perceive infinite diversity. From the absolute point of view, no difference exists in beings and things ; but empirically, with reference to this world, there is difference and diversity between one individual and another. But this empirical difference is not, however, one of kind but only one of degree in which the *Atman* is manifested. In fact beings are higher or lower according to the degree of manifestation of the higher reality. The Self exists equally in all, but all do not exist equally in It, since It is not revealed equally to all. Here in the teachings of the *Upanishads* is suggested a process of evolution not of the Self but of the forms of life as they increasingly reveal the nature and the power of the Self.

This idea is made clear in the following passage of the *Aitareya Aranyaka* : "He who knows the gradual unfoldment of the Self in him, obtains for himself a greater development. There are herbs and trees and animals, and he knows the Self gradually unfolding in them. For in herbs and trees

The One Atman-Difference in the degree of Its Manifestation.

man. The soul in its real nature is, as we have seen, free and divine, and for man freedom comes with this knowledge of his true Self. Submerged in ignorance, man considers himself finite, bound and miserable. So bondage lies in ignorance, and freedom in dissipating it by the knowledge of the Self and in realizing one's true nature. *Moksha* is just this recognition of one's divine Self, and not a transformation into something else. It is the discovery of the truth that has always been.

The *Chandogya Upanishad* brings out this fact as follows : "As people ignorant of the presence of a golden treasure, which has been hidden underground, may walk over it again and again and yet never find it, so all beings, though every moment living in *Brahman*, never find Him, for he is hidden by a covering of ignorance." Again the same *Upanishad* says : "*Brahman* is the Self within, untouched by any deed, ageless and deathless, free from grief, free from hunger and thirst. The etheric centre within the heart, where dwells *Brahman*, is like a boundary which separates That from the mundane world. The day and the night do not cross that boundary, nor old age, nor death ; neither grief, nor pleasure, nor good, nor evil deeds reach That. All evil shuns That, because That is free and can never be touched by any impurity."

Thus, despite our ignorance, the pure, perfect, divine nature of the *Atman* remains quite unaffected.

retain through eternity, is in reality derived from our identification, through ignorance, of the *Atman*—the eternal Subject—with the non-self. When the Self identifies itself with body, mind or senses, it appears as an individual being. In common experience too we discern that. Though we are clinging to our individual bodies, we are losing them from moment to moment in the process of change that is continually at work. The *Atman*, which is changeless, is the real man. Our true individuality lies in It, and in It alone we find the fullest expression of our being.

Moksha may be attained in this life, or it may be reached after death. Both these forms of liberation are recognized in the *Upanishads*. The first one is called *Jivanmukti* or freedom attained in this life. For the man who has reached Self-knowledge through transcendental consciousness, the vision of the world has changed into the vision of Reality or *Brahman*. He is called the 'living free'. For 'such a man delusion has vanished for ever. He is free from selfish desires, for the sense of want is annihilated in him once for all by the ineffable experience of Self-realization. His only delight is now in God or the Self, for he is truly conscious of 'living, moving, and having his being in God'. And the transcendental intuition which has brought him the realization of his oneness with God, gives him also the realization of the same God in all beings. His life, therefore, becomes

one of service in the light of the knowledge of the one Self and one God in all.

The second form of liberation is called *Videha Mukti*, or freedom after death. In this the man concerned realizes the highest knowledge of the Self and its identity with *Brahman* only at the time of death. This, however, can be achieved only if one has disciplined and prepared oneself all through life, with this as the only aim. Liberation, whether it is gained in life itself or after death, puts an end to re-birth once for all.

Moksha is, therefore, a stopping of the wheel of birth and death, cutting asunder the thread of ignorance by the sword of knowledge. Hence this state is identical with immortality.

The ideal of immortality as taught in the *Upanishads* does not imply a continuous existence of the individual after death but rather the fact that the true Self is unborn and undying. It is said in the *Katha Upanishad*: "The Self, the Knower, is neither born or dies. This ancient One is unborn, eternal, everlasting. This ancient One is never destroyed even when the body dies. If the slayer thinks he slays, if the slain thinks he is slain, neither of them knows. He slays not, nor is He slain. Subtler than the subtle, greater than the great, this *Atman* dwells in the hearts of all. He who is free from desire and free from grief, with his mind and senses purified, beholds the glory of the Self."

The question is not whether the soul continues its existence after death or not; for, as it is affirmed by the *Upanishads*, the Self is neither born, nor does It die. That which has birth must also have death. On this point, Swami Vivekananda says :

“I am studying a book ; page after page is being read and turned over. Who changes ? Who comes and goes ? Not I, but the book. This whole Nature is a book before the soul ; chapter after chapter is being read and turned over, and every now and then a scene opens. That is read and turned over. A fresh one comes but the soul is ever the same—eternal. It is Nature¹ that is changing, not the soul of man. This never changes. Birth and death are in Nature, not in you. Yet the ignorant are deluded. Just as we under delusion think that the sun is moving and not the earth, in exactly the same way we think that we are dying, and not Nature. These are all, therefore, hallucinations. just as it is a hallucination when we think that the fields are moving and not the railway train. Exactly in the same manner is the hallucination of birth and death.”

So immortality is not continuity in time, but participation, by knowledge of identity, in the consciousness and entity of the eternal Divine. Through ignorance we identify ourselves with body and

¹ Within the category of Nature is also classified the body, mind, and senses, for these are not the Self.

ego : through ignorance we think ourselves to be subject to birth and death. With the dawn of knowledge we realize our true Self which is recognized as identical with the Supreme Divinity, and with this realization, we are released from the wheel of birth and death.

But so long as the state of ignorance last , and the concomitant identification with the non-self continues, we have to undergo birth and death, that is, we remain subject to the laws of *Karma* and the woes of mortality. This is the doctrine of reincarnation propounded by the *Upanishads*. In the words of the *Chandogya Upanishad*, "Those who depart from this world, without having realized the Self, find no freedom in all the worlds, while those who depart, having realized the Self, find freedom everywhere."

IX

The *Brihadaranyaka Upanishad* furnishes a clear explanation of the problem of death and reincarnation. We read in it : "When the body grows weak either through sickness or old age, the departing soul separates itself from the body as a mango or a fig is separated from its stalk, and hastens to begin another life. When that soul, having sunk into weakness, is about to make its journey to another world, and appears to be no

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longer conscious, then it gathers its senses around it and lives for a while within the heart. No more does it see any external form or colour. Then the point of the heart is lighted by the light of the soul, and by that light it departs either through the eye or the skull, or through other apertures of the body. When it thus departs, life departs with it, and when life departs, the rest of the senses and vital spirits also depart. The soul is conscious, and with consciousness it goes to the next world. And the impressions of its knowledge and the deeds of this life follow it. As a caterpillar, having reached the end of a blade of grass, takes hold of another blade of grass and then draws itself together towards it, so does the soul, after having given up this present body, take hold of another body, and draw itself together towards it.

“This Self is indeed *Brahman*. But because of its association and identification with limiting adjuncts, It appears to consist of intellect, mind, sight, and hearing ; of different elements such as earth, water, air, ether, and fire ; of desire and no desire ; of anger and no anger ; of right and wrong ; and of all other things. As his deeds and thought in fact are, so does he appear to become. A man of good deeds becomes good ; a man of bad deeds, bad. He becomes pure by pure deeds, impure by evil deeds.

“As is a person’s desire, so is his will ; as is his will, so is his deed ; as is his deed, so will he reap.

To whatever object a man's mind is attached, to that he goes with the impressions of his deeds. And after having enjoyed the results of his deeds in the other world, he returns from that world to this world of action. Such is the case with the man who desires and has not yet attained the knowledge of Self."

Our future life is thus guided by our deeds and our desires in the present life. The law of *Karma* essentially means that our actions produce results in two ways—in the first place as effects in the shape of happiness and sorrow we reap, and in the next place as actions producing impressions on our minds, the sum total of which forms our character. And our next life is determined by our character formed in the present. In the words of the *Chandogya Upanishad*: "Those whose conduct has been good will attain good birth; but those whose conduct is evil will verily attain evil birth."

Two paths there are by which souls travel after death—one known as *Pitriyana* or the path of the Fathers, and the other as *Devayana* or the path of the Gods. He who goes by the path of *Pitriyana*, after enjoying the fruits of his good deeds in the *Lokas* or heavenly regions, returns to earth. These heavenly regions are called *Bhogabhumi* or places in which one enjoys the fruits of one's deeds. This earth is *Karmabhumi* or the region of action where we make our future through our deeds; and it is also the place where we finally realize our freedom.

We are bound to reincarnate again and again until, through knowledge, we ultimately become free. According to the Upanishads no soul will be lost.

He who travels by *Devayana* does not return to this world but gradually attains knowledge and freedom in the *Brahmaloka*. This process is known as *Kramamukti* or gradual liberation. But for him who gains the knowledge of the Self in this very life, freedom from the wheel of birth and death becomes possible in this world itself. In the words of the *Brihadaranyaka Upanishad* : " When all the desires of the heart are destroyed at the dawn of the knowledge of *Brahman*, the mortal becomes immortal : then man attains *Brahman* even in this life. And as the slough of a snake lies cast away on an ant-hill, so lies the body. The Spirit, disembodied and immortal, becomes united with *Brahman*."

" If a man realizes the Self as one with the blissful *Brahman*, what desire is left to impel him to assume the frailties and weaknesses of the body? One who realizes the Self residing within this frail body as one with *Brahman*, is verily *Brahman*. All the worlds are within him, and he is in all the worlds. Those who realize this truth of *Brahman* become immortal. Others, ignorant of the glory of this Self, remain within the bonds of birth and death, and verily that is misery."

1 A third path, which leads to the joyless regions of the wicked souls, is also mentioned in the Upanishads.

“They who know the Self as the life of life, the eye of the eye, the ear of the ear, the mind of the mind, they indeed know the ancient primeval *Brahman*. By the purified mind alone can this be known. He who sees difference goes from death to death.

“Let a man, after he has heard about this Self, meditate on Him in order to attain wisdom. He must give up all vain talk, for that is particularly fatiguing to the organ of speech.

“This glorious, unborn Self, who is the intelligence of the intellect, who is surrounded by the senses, who is the ruler and lord of all, resides within the sanctuary of the heart. He is not touched by any deed; neither does He become great by great works, nor belittled by evil works. He is the ruler, the lord, the protector of all. He is like a bridge which crosses the ocean of the miseries of the world.

“The Brahmins, desiring to know Him, study the *Vedas*, offer sacrifices, and practise penance. Knowing Him one becomes a seer. Desiring to know Him alone, they take to the life of renunciation. Desiring Him alone, they give up all other desires.”

X

We have learned that the highest freedom is attained through knowledge of the **Spiritual Disciplines and Ethical Life.** real Self. It is identical with the realization of our oneness with *Brahman*, who, in the words of the *Brihadaranyaka*

Upanishad, 'is far above hunger and thirst, above sorrow and confusion, above old age and death'. We have also learned that the Self, in Its true nature, is free, divine and pure, and that ignorance only hides this true nature of It. Just so does the Bible also declare, "The Light shineth in darkness; and the darkness comprehendeth it not." (*Gospel according to St. John.*)

This idea of a Self, pure and undefiled, which is the basis of the teachings in the *Upanishads*, is to be found in every religion. In the *Old Testament*, for example, Adam, the first-born, was pure, but this purity was obliterated by his own evil deeds. And the very essence of Christian teachings is that the lost paradise may be recovered, that one's lost innocence may be regained, that the pristine purity of the soul may return, and that the Kingdom of Heaven lies within. Similarly, the Buddhist conception of *Nirvana* denotes a state beyond the world of relative objects; and the whole philosophical system of the Buddhists revolves about rediscovering that state of bliss. And so the *Moksha* or liberation of the *Upanishads* is only another instance of the cry of man in his misery for help to find the bliss he has lost and to rid himself of his present state of helplessness and restless striving.

Since the veil of ignorance covers the perfection of the Self, spiritual disciplines are necessary for removing that evil. With their help the light of knowledge begins to shine on the aspirant, and he

becomes 'perfect even as our Father in Heaven is perfect'. These disciplines consist in the observance of moral laws and the practice of *Yoga*.

In the West as well as in the East, this teaching is often misunderstood by some. They ask if man is pure and divine by nature, may he not dispense with moral obligations? In this connection it is interesting to note how Sri Ramakrishna, the holy prophet of Dakshineswar, treated a man who posed as a Vedantist and at the same time led a bad life. When advised by the sage to learn self-control before aspiring to be a Vedantist, the man replied, "I am divine and pure. My actions do not affect me. There is no evil, for evil is but an illusion." At this, Sri Ramakrishna indignantly remarked, "I despise such teachings. Never support your weakness by quoting the scriptures." The truth of the matter is that, though man is divine, his real nature is hid in ignorance. Perfect observance of moral principles and perfect self-control are the only means by which the veil of ignorance can be removed. Ethical conduct is the very basis of spiritual life, but it is not the whole of religion. The *Upanishads* declare that when the transcendental level of consciousness is reached and man realizes his Divinity, he rises above all laws. "He is not afflicted by the thought, 'Why have I not done what is good, why have I committed sin?' The immortal is beyond both, beyond good and evil."

But again we must remember that though he is above all laws, his nature has been so transformed that he has become the very embodiment of goodness. No evil can be done by a man who has had such an experience. Swami Vivekananda has beautifully described the state of such a saint in the following words: "Even if he lives in the body and works incessantly, he works only to do good; his lips speak only benediction to all; his hands do only good works; his mind can think only good thoughts; his presence is a blessing wherever he goes. He is himself a living blessing. Such a man will, by his very presence, change even the most wicked persons into saints. Can such men do any evil, can they do wicked deeds? There is, you must remember, all the difference of pole to pole between realization and mere talking."

What then of the charge that the *Upanishads* contain no systematic ethical teachings? It is urged that, if there is but one existence, and if all beings form one unity, there can be no possibility of relations between men, and as a consequence, moral laws will lose all meaning. But this idea of unity of existence, far from being a weakness, is the only basis upon which true ethical life is possible. If men were really so separated from each other that the gulf between them could not be bridged, the ethical ideal of love would be meaningless. For, if the experience of separate individual selves is an abiding fact, then each man would always live for

himself alone, without any regard for the good of others, as he is actually doing now in his state of ignorance. Through the ideal of unity we learn the truth that by loving others we love ourselves, and that by hating others we hate ourselves. "Love thy neighbour as thyself," is a precept we first find in the *Upanishads*, and later echoed by Buddha and re-echoed by Christ. You are asked to love your neighbour as yourself, for verily he is yourself.

Thus morality, which differs in its expression in different countries and among different peoples has this single definition: Whatever leads us towards unity with God and all beings, is good, and whatever draws us away from this ideal of unity is evil.

Though the absolute truth consists in the oneness which we have been discussing in this world of relativity the ordinary man is far away from the realization of this unity. *Yajñ* and *Yajña* have thus their value in as much as they lead us to the perception of the absolute truth of oneness, which is identical with *Self-realization*.

In this book it has been insisted upon again and again that the divine nature of man is obscured by ignorance, and that knowledge alone can reveal it. This knowledge is not essentially an intellectual mastery of some abstruse metaphysical concepts but is rather identical with the process of 'being' and 'becoming'. And the transition from 'being' and 'becoming' is the transformation of our finite

nature, which is made possible by 'the renewal of our minds', in the words of St. Paul, and by what the *Upanishads* denominate as 'self-control' or check of selfish desires, passions and impulses. This ideal of self-control is summed up in the *Katha Upanishad* as follows: "Know the body to be the chariot, the intellect the charioteer, the mind the reins, the Self the lord in the chariot. The senses are the horses, the objects their road. He who has no control over his mind and is without discrimination, permits his senses to become unmanageable like untamed horses. But he who is discriminative and whose mind is restrained, controls his senses like trained horses. The man who has a discriminative intellect for his charioteer, and a well regulated mind for the reins, reaches the end of the journey, the supreme abode of *Vishnu*, the all-pervading One. This Self, hidden in all beings, reveals not Him self unto all; but He is comprehended by the pure ones of sharpened and purified intellect."

A purified intellect implies essentially inner purity of both heart and mind, and also the proper regulation of outer conduct in the light of moral principles as a means to that end. Certain injunctions concerning the ways of attaining this purity of heart are scattered throughout these scriptures. In the *Taittiriya Upanishad* we read: "One should observe the following: Truthfulness in word, deed and thought; self-denial and the practice of austerity; self-control and poise; performance of

the everyday duties of life with a cheerful heart and unattached mind. Above all follow the way of truth—speak the truth. Perform your duties. Deviate not from the path of good. Revere greatness. Do only such actions as are blameless. Always show reverence to those who are superior and great. Give no gifts without love and reverence, but give in plenty with joy, with humility and with compassion. If at any time there is any doubt with regard to right conduct, follow those great souls who are guileless, who are of good judgment and who are devoted to the truth.”

Inner purity is achieved by complete self-abnegation, as by it we free ourselves from all selfish and personal desires. Detachment from the lower self or ego, and attachment to the higher Self or love of God, are the fruits of a moral life. Sir S. Radhakrishnan has beautifully expressed this truth in the following words : “ If a man’s desire is the flesh, he becomes an adulterer ; if things of beauty, an artist ; if God, a saint.”

The fact is that until one has conquered his desires, the truth cannot shine in him. The *Katha Upanishad* points out these truths when it says : “ The good is one thing, and different indeed is the pleasant. These two, having different ends, engage men differently. It is well for him who chooses the good ; he who chooses the pleasant misses the true goal.”

Giving up of fleshly desires means in the end the renunciation of 'me' and 'mine'. Swami Vivekananda expresses himself thus on this point: "What is the watchword of all ethical codes? 'Not I but Thou'; and this 'I' is the outcome of the Infinite behind, trying to manifest Itself in the outside world. This little 'I' is the result, and it will have to go back and join the Infinite, its own nature. Every time you say, 'Not I, my brother, but thou', you are trying to go back, and every time you say, 'I and not thou', you take the false step of trying to manifest the Infinite through the sense-world. That brings struggle and evil into the world, but after a time renunciation must come, eternal renunciation. The little 'I' is dead and gone. Why care so much for this little life? All these vain desires of living and enjoying this life, here or in some other place, bring death."

As a parallel to this idea may be mentioned the central teaching of Christ: "For whosoever will save his life shall lose it; and whosoever will lose his life for my sake shall find it."

XI

For the realization of the truth of God in our own souls, the sages have prescribed three steps, namely *Sravaṇa* or hearing, *Manana* or reflection, and *Nidhidhyāsana* or meditation. We must first

Spiritual
Consciousness.

hear of the truth of God and of the *Atman*, and we must hear this truth from one unto whom it has been revealed. Great stress is laid upon the necessity of seeking a *Guru* or teacher, one who is a living embodiment of the ideal. Samkara has rightly said : " Rare and blessed is the combination of these three—human birth, desire for freedom, and association with a holy man." In all Indian scriptures an aspirant after spiritual enlightenment is strongly advised to associate himself with a holy man and to revere him. In the *Katha Upanishad* we read : " Wonderful must be the teacher and wonderful must be the pupil." " He that hath a teacher alone knows," declares the *Chandogya Upanishad*.

But hearing is not enough. No true teacher demands a blind acceptance of his teaching. We must reflect in order to gain intellectual conviction of what we learn. The study of logic or of science aids us in reflection, and independent philosophical thinking trains the mind. But this mental training must be finally supplemented by meditation.

Our imperfections are caused by ignorance, and right knowledge alone can dissipate or destroy this ignorance. These imperfections are immediate experiences, and they cannot therefore be removed by mere intellectual awareness of the true Self ; another immediate experience is required to destroy the present relative experience of imperfection. And that is the real meaning of describing religion

as realization or experience. The surest means towards this realization or immediate perception of the truth of the Self and God is the habit of meditation.

The highest form of this meditation as stated in the *Upanishads* is concentration upon the truth 'Aham Brahmasmi'—'I am Brahman'. This is the Absolute Brahman which is one with our inner Self—a truth that has been stated and restated in these pages. But the exact nature of the special form of meditation cannot be understood unless it is learned under a competent teacher. In the *Upanishads* we discover only hints regarding the various methods of meditation. Hence the exact method can be learned only through the right kind of instruction. From the *Guru*, then, we must first hear and learn to reflect and meditate, for without him we remain in ignorance.

In these scattered hints upon the subject of meditation, the *Upanishads* point to the heart of man as the inner sanctuary where dwells the Supreme Brahman. That is the central truth of the whole body of these scriptures. As aids to meditation, the *Upanishads* have accepted various objects as symbols of Brahman, and of these the mystic syllable 'Om' is the most important. The following passage from the *Mundaka Upanishad* brings out the importance of this syllable: "Having taken what is taught in the *Upanishads* as the bow, affix to it the arrow sharpened by devotional worship.

The high literary quality and the poetic beauty of these ancient Indian scriptures cannot adequately be conveyed to a reader unacquainted with

The Literary

Perfection of the Upanishads.

Sanskrit, an ancient and obsolete language difficult to learn. Perhaps a quotation from Swami Vivekananda, himself a saint of modern India and a learned exponent of Hindu religious thought, may give one an indication of their merit as literature. Says the Swami :

“ Apart from their merit as the greatest philosophy, from their merit as theology, from their success in showing the path of salvation to mankind, the Upanishadic literature is the most sublime in the world. Here is shown in full force the introspective and intuitive Hindu mind. There are poems

of sublimity in all nations, but you will find that almost without exception, their ideal is to grasp the sublime in the material. Take for instance, Milton, Dante, Homer, or any of the Western poets. There are passages in them which express the sublime wonderfully ; but there is always the endeavour to grasp it through the senses and the muscles, infinitely expanding them, as it were, in the infinity of space. We find the same attempt in the *Samhita* portion of the *Vedas*. But there they soon found out that the infinite could not be reached in that way, that even infinite space and expansion and infinite external Nature could not express the ideas that were struggling to find expression in their minds ; and they fell back upon other explanations. Henceforth the language became new, as it were, in the *Upanishads* ; it became almost negative ; it appears almost chaotic at times—taking you beyond the senses, sometimes going half way towards the goal, as it were, and leaving you there pointing out to you something which you cannot sense, but which at the same time you feel certain is there. The language and the thought of the *Upanishads* fall upon you like the blade of a sword, like a blow from a hammer, and appeal directly to your heart. And there is no mistaking the meaning. Every tone of that music is true and produces its full effect. If this be human literature, it cannot but be the production of a race still in possession of its national vigour.”

CHAPTER IV

THE MESSAGE OF THE BHAGAVAD GITA

I

EMBEDDED in one Book of the great Indian epic, the *Mahabharata*, occurs the Introduction: the *Bhagavad Gita* or the Song Celestial, the most popular of all the religious literature of India. The date of this great document is assigned by scholars to a time somewhere between the fifth and the second centuries before Christ. Its influence upon the minds of prophets, reformers, and ascetics, and upon the laity—indeed upon the whole of Hindu life and thought through countless generations—is recognised by all students of Indian culture. Without fear of contradiction it may be said to be the Holy Bible of India, though, unlike the *Upanishads*, it is not regarded as *Sruti* or revealed scripture, but only as *Smriti* or tradition elaborating the doctrines of the *Upanishads*.¹

¹ The *Sruti* or revealed scripture is regarded as having originated from God Himself. The *Smriti* embodies the teachings of Divine Incarnations, prophets, saints and sages.

The following invocation on the *Gita* gives expression to what has just now been said : " All the *Upanishads* are the cows, the son of the cowherd (Krishna) is the milker, Partha (Arjuna) is the calf, men of purified intellect are the drinkers, and the supreme nectar known as the *Gita* is the milk."

The song Celestial is written in the form of a dialogue between Krishna, who may be called the Christ of India, and his friend and disciple, Arjuna. This Krishna is the Divine One, the 'Lord who abides within the heart of all beings'. It is a conception which expresses the basic truth in all Indian religious thought, namely, that all existence is a manifestation of God, and that God exists in all beings as the innermost Self. In every heart is Krishna concealed, and when the veil of ignorance which covers the inner sanctuary is withdrawn, we hear the voice of Krishna, the very voice of God. In the *Gita*, Krishna openly declares himself to be one with *Brahman*, the Infinite Self, and urges Arjuna to attain to 'My being'. "Freed from attachment, fear and anger," he says, "absorbed in Me, taking refuge in Me, purified by the fire of knowledge, many have attained My being" (IV, 10).

Thus the teacher of the *Gita* as an historical personage has but a secondary importance. Therein he differs from the Christ of the New Testament,

It derives its authority from the *Sruti*, which it must in no way contradict. The distinction emphasised in this is that between revealed scripture on the one hand, and religious commentary and tradition on the other. (

at least the Christ upon whose personality is based the whole religion of Christianity. The *Gita* is mainly concerned with Krishna¹ the teacher, who is identical with the Divine Self or the Infinite in man. Indeed, to those who seek spiritual illumination, it matters little, in the case of both Krishna and Christ, whether these two figures ever existed as historical personages, so long as it is possible for them to attain their heart's desire, namely, union with God—the Universal Self—through the inner Krishna or the living Christ.

And in the *Gita* we find stress laid not on Krishna as an individual personality, but on Krishna in his transcendental aspect, as the Soul of all souls, the great 'I AM'. Arjuna's vision of the Universal

¹ "The historical Krishna, no doubt, existed. We meet the name first in the *Chandogya Upanishad* where all we can gather about him is that he was well known in spiritual tradition as a knower of *Brahman*, so well known indeed in his personality and the circumstances of his life, that it was sufficient to refer to him by the name of his mother, as Krishna, son of Devaki, for all to understand who was meant. In the same *Upanishad* we find mention of King Dhritarashtra, son of Vichitravirya, and since tradition associated the two together so closely that they are both of them leading personages in the action of the *Mahabharata*, we may fairly conclude that they were actually contemporaries, and that the epic is to a great extent dealing with historical characters and in the war of Kurukshetra, with a historical occurrence imprinted firmly on the memory of the race. . . . There is a hint also in the poem of the story or legend of the Avatar's early life in Vrindaban which, as developed by the Puranas into an intense and powerful spiritual symbol, has exercised so profound an influence on the religious mind of India. We have also in the *Harivamsa* an account of Krishna very evidently full of legends, which perhaps formed the basis of the Puranic accounts."—*Essays on the Gita*, by Sri Aurobindo Ghosh.

Form in the body of Krishna, described in the eleventh Chapter of the *Gita*, illustrates this truth.

Arjuna, the disciple and friend of whom Krishna is the constant companion, is typically human, being neither a saint nor a sinner, but a struggling human soul seeking to escape from the griefs and miseries of this world. He is represented in the *Gita* as a man of action, a fighter,—a man living in the world, but one confused as to his duty and the true meaning and goal of life, and yet eager to find a way towards peace and freedom.

The *Gita* is therefore in the form of a conversation between Krishna, who is Narayana or God, and Arjuna, who represents *Nara* or man. The *Gita* is the song of God chanted in thrilling notes to the ear of man.

The commentaries upon the *Gita* are numerous ;

2. **The Teachings of the *Gita*.** for each school of philosophy in India has found in it the source of its own metaphysical system, and every philosopher or saint has drawn inspiration from the same fountain-head. So the *Gita* contains the germs of all forms and systems of religious thought, but it cannot itself be limited to any particular system of metaphysics or religion. For it is not a metaphysical treatise, nor is it the fruit of the traditional religious thinking of any particular sect ; rather, one should say, it contains metaphysical truths in their diverse aspects, and embodies every form of religious.

thought, practice and discipline. Conflicting ideas apparently lie side by side unreconciled. A person who holds to one religion as exclusively true will find in the Gita, as some Western critics hold, 'different streams of tradition becoming confused in the mind of the author'.

The spirit of catholicity is a prominent feature of all Indian teachings. They evince a spirit of harmony rather than of conflict, of synthesis and toleration rather than of opposition and sectarianism. Infinite is God, infinite are His aspects, and infinite are the ways to reach Him. In the *Rig Veda* we read : "*Ekam sat vipra bahudha vadanti.*"—"Truth is one, sages call it by various names." This ideal of harmony has held its own in India down to the present time. The Gita carries this ideal of harmony and universality to its logical conclusion in the process of blending, synthesising, and harmonising conflicting metaphysical ideals and conceptions of spiritual disciplines: "In whatever way men worship me," we read in its pages, "in the same way do I fulfil their desires. It is My path that men tread in all ways" (IV, 11). Sri Aurobindo Ghosh[●] has rightly remarked : "The Gita is not a weapon for dialectical warfare ; it is a gate opening on the whole world of spiritual truth and experience, and the view it gives us embraces all the provinces of that supreme region. It maps out, but it does not cut up or build walls or hedges to confine our vision."

Fundamentally the *Gita* insists upon knowledge of Self or God as the only goal of life. All religions, all doctrines spring from God,—and yet no single religion or doctrine can be identified with Him, and none of them possesses any value until we have attained unto Him. All the conflicts of doctrines cease only when He shines in our hearts. “To the knower of *Brahman* who has attained the truth,” declares the *Gita*, “all the *Vedas* are of so much use as a reservoir is when there is a flood everywhere” (II, 46).

In his last utterance Sri Krishna, the divine teacher, clearly and definitely states the ‘supreme word’ of the poem, the highest note of the divine discourse: “Hear thou again My supreme word, the profoundest of all. Give thy heart to Me. Be devoted to Me. Sacrifice to Me. Prostrate thyself before Me. Verily shalt thou attain Me. I promise true, for thou art dear to Me. Let go all the formalities of religion and duty; take refuge in Me alone. I will liberate thee from all thy impurities. Do not grieve” (XVIII, 64-66).

This ‘supreme word’ of the *Gita*, though a simple utterance of the profoundest truth, is not easy to follow and realize. Self-surrender, knowingly ‘to live, move, and have our being in God’, is central in all religious teachings, or *Yogas*, as they are called in the *Gita*.

These *Yogas* or ways of spiritual attainment, which are peculiar to Indian life, are fully expounded

in the *Gita*. The word *Yoga* literally means union—union with God. Its secondary meaning, 'the path of union with Godhead', defines the different *Yogas*. These paths of attainment may be found in the earliest Indian scriptures, and they were known to the sages and adepts of the land. They are principally four: *Jnana Yoga* or the path of union through knowledge; *Raja Yoga* or the path of realization through meditation and psychic control; *Bhakti Yoga* or the path of at-one-ment through love and devotion; and *Karma Yoga* or the path of union through work. All of these have not only been expounded in the *Gita* as the various methods of attaining union with God, but in its teachings they stand reconciled, blended, and harmonized.

Most commentators, however, stress one or another *Yoga* as the actual teaching of Sri Krishna. Formerly, 'either *Jnana Yoga* or *Bhakti Yoga*—attainment by means of knowledge or devotion—was stressed; today much emphasis is put on *Karma Yoga* or the path of work, as the primary teaching of the *Gita*.' But the fact is that whenever Sri Krishna speaks of one of them, he naturally puts extreme importance upon that particular one; so much so each of the *Yogas* in turn assumes the same importance as the others. The perfect man of the *Gita*, with some resemblance to the Aristotelian conception of the ideal man as the harmonious embodiment of all the virtues, is one who is active

as well as meditative, who is devotional and at the same time possesses the knowledge of the Self.

The *Gita* is divided into eighteen chapters, which can again be classified into three sections, each comprising six chapters. The first of these three divisions deal with *Karma Yoga*, the path of work, and here the insistence is upon action. The second book is devoted to an exposition of *Jnana Yoga*, the path of knowledge, and here the insistence is upon knowledge of the Self. In this section the subject of *Karma* is not entirely dismissed, but is harmonized with the path of knowledge. The last of these books discusses *Bhakti Yoga*, or the path of love and devotion, and the insistence here is on worship and love of the one Supreme Lord. Here again *Jnana* (knowledge) and *Karma* (work) do not disappear from the book, but are both harmonized with devotion. As Sri Aurobindo Ghosh has beautifully expressed it, "The double path (*Jnana* and *Karma*) becomes the triune way of knowledge, works, and devotion. And the fruit of the sacrifice, the one fruit still placed before the seeker, is attained—union with the Divine Being and oneness with the supreme divine nature." And in and through this triune way of knowledge, works and devotion, runs the thread of *Raja Yoga* or the path of meditation, which insists on poise, self-control, tranquillity and meditative life.

From another angle, the first book, comprising the first six chapters, deals with the true nature of

of God. It condemns in unmistakable terms the acceptance of monastic life if the spirit of renunciation is lacking in the heart, removing thereby the misconception that the ideal of renunciation can be practised only away from society in a lonely cave or within the walls of a monastery.

The failure to grasp the true spiritual outlook of the *Gita* has led many in modern times to read the ideals of modern secularism into the pages of this ancient Indian scripture. Instead of the ideal of renunciation—the denial of 'me' and 'mine' and the conversion of the lusts of the flesh into a passionate love of God—they find in it only a condemnation of 'otherworldliness' and an insistence on living in the world for the performance of the world's works. The ideal of knowledge, devotion, meditation, and non-attachment, they aver, are subservient to *Karma*, the central doctrine of the *Gita* according to them. So the Western ideals of humanitarian service and social uplift, besides political activity and family life, have been identified with the *Karma Yoga* of the *Gita*. All of these objectives and ideals are of course laudable, and the *Gita* does not condemn them, but it is also certain that it does not teach them as *Karma Yoga*. Granting that these ideals are recognized in the *Gita*, unless they themselves are spiritualized, they have no relation to *Karma Yoga*. Not *Karma*, mere action, but *Karma Yoga*, union with God through action, is the essence of the teaching of the *Gita* on this score.

Thus, not sacrifice for humanity, but service to humanity as a sacrifice unto God, whose image we learn to see in man, is the true ideal. No political activities undertaken with a selfish motive, but duties performed as worship of God, not merely family life and the performance of the ordinary domestic duties, but a life of non-attachment in the midst of these duties, combined with the knowledge of the nature of one's immutable, eternal Self, —this is the real message of the *Bhagavad Gita*. It is only as these worldly affairs are spiritualized and transformed that they become a part of *Karma Yoga* as expounded in the *Gita*. In short, temporal life and spiritual values stand in a relation of harmony—one divine life, as the *Gita* tells us. Insistence on the performance of *Sradharma* or one's own duty, in the spirit of *Yoga*, is indeed often met with but this insistence loses much of its force with the growth of higher knowledge. Sri Aurobindo has made this issue abundantly clear when he says :

“An inner situation may even arise, as with the Buddha, in which all duties have to be abandoned, trampled on, flung aside in order to follow the call of the Divine within. I cannot think that the *Gita* would solve such an inner situation by sending Buddha back to his wife and father and the government of the Sakya State, or would direct a Rama-krishna to become a *Pundit* in a vernacular school and disinterestedly teach little boys their lessons, or bind down a Vivekananda to support his family and

for that to follow dispassionately law or medicine or journalism. The *Gita* does not teach the disinterested performance of duties, but the following of the divine life, the abandonment of all *Dharmas*, *Sarva-dharman*, to take refuge in the Supreme alone, and the divine activity of a Buddha or a Ramakrishna or a Vivekananda is perfectly in consonance with this teaching."

II

The great poem opens with a description of two armies arrayed against each other, ready for battle. The scene is laid in the field of Kurukshetra where, accompanied by his divine charioteer Krishna, stands Arjuna, the hero, about to give battle to the host of the *Kauravas*. As Arjuna views both the armies he is filled with melancholy. The horrors of war and the terror of death overwhelm him. And he turns to Krishna, who urges him to carry on the fight against his enemies, the enemies of righteousness and truth. Arjuna's feeling of revulsion against useless slaughter meets with Krishna's stern rebuke ; it is, in his words, ' disgraceful and contrary to the attainment of heaven ' (II, 2).

So, at the very commencement of the great book, we are astonished to see one of the supreme teachers of the spiritual gospel supporting war. What is the explanation of this ?

As we proceed, we discover that the way of realizing the divine consciousness and attaining eternal life and infinite peace, is through complete detachment and self-surrender. We can understand the *Gita* as a holy scripture and Krishna as a divine teacher only when we consider that this war is but an occasion for bringing spiritual truths to our attention. But it is still difficult to understand how the actual war and Krishna's urging to wage it to the end, can be reconciled with any spiritual teaching. The *Gita's* ideal man is certainly not the superman of Nietzsche's imagination, who would crush all opposition in his struggle for power. Quite to the contrary, it is he 'who delights in God' as a *Yogi*, whose spiritual practices correspond to the life of contemplation which Aristotle considers as the highest attainment of man. And *Yoga* has been defined in the *Gita* as follows: "When the mind, absolutely restrained by the practice of concentration, attains quietude; when seeing the Self by the self, one is satisfied in one's own Self; when one feels that infinite bliss which is perceived by the purified intellect and which transcends the senses, and wherein established one never departs from one's real state; when one regards no other acquisition superior to that; and when one is not moved even by heavy sorrow,—then let that be known as the state called by the name of *Yoga*, a state of severance from the contact of pain" (VI, 20-23).

But we are still facing the problem of war and the destruction it involves. This Gordian knot of war can easily be cut if we read a symbolic meaning into the battlefield of Kurukshetra. Modern commentators point out the fact that Kurukshetra is not an external battlefield but one of our own making, within ourselves. It is the battlefield of life. It is not a war in the world outside ourselves, but one which we continually wage within us against the evil forces of passions, prejudices and evil inclinations, in order that we may regain the Kingdom of the Self. Arjuna was awakened enough to realize the need of struggling against these forces ; but then despondency and weakness of will got the upper hand, and he longed to fall back on the familiar ways of pleasure, which is the path of least effort. At this point of weak despair, Krishna, the voice of God, urged him to struggle further against his evil nature, and win the Kingdom of Heaven.

This explanation is in entire harmony with the teachings of the *Gita*. If the *Gita* had been a book independent of the Mahabharata, we need not have concerned ourselves with the question whether or not the war was actually fought. But since it forms a chapter of the great epic, dealing with the story of the war between the *Pandavas* and the *Kuravas*, we are forced to find a reconciliation between the fact of war and the aspiration after a ritual life as we read in the *Gita*. Ancient commentators like Sankara, Ramanuja and Sridhara

took the actual war for granted. None of them made any attempt either to explain the war away, or to find reconciliation between the spirit of war and the spirit of peace: for they all took it for granted that the readers of the Gita were familiar with the traditional *Dharma* of India based on caste, or gradation of life and duties. But the modern mind is not so familiar with this ancient tradition, and, moreover, it knows the worst horrors of war. Hence it finds it difficult to find justification for Krishna urging Arjuna to take part in the war.

In order, therefore, but we may perceive more clearly just why Krishna bade Arjuna fight, and how by fulfilling his duty as a warrior he could attain to the highest peace and beauty, we must familiarize ourselves with the traditional religion of

are born with temperaments of different orders, they cannot grow and succeed in the same way and to the same extent, however equal might be the opportunities afforded them.

Indian philosophy does truly recognise this unity in variety. In the soul of man there is no distinction either of sex or caste, and the one God dwells in the hearts of all beings alike. In the *Gita*, as well as in the *Upanishads*, God is described as *Purusha*—one who resides in the temple of the body. But God is not expressed equally in all beings, and all beings are not equally living in God; nor is God's power equally manifest in both Nature and man.

Sri Krishna, on the one hand, declares that 'a knower of the Self looks with an equal eye on a *Brahmana* endowed with learning and humility, a cow, an elephant, a dog and an outcaste' (V, 18) : on the other hand he points out the difference between man and beast, as well as between man and man. And this difference is caused by the 'differentiation of *Guna* and *Karma*' (IV, 13).

Most Indian philosophers admit the view of the *Samkhya* philosophy that the whole of Nature is composed of three forces or *Gunas*, called in Sanskrit *Sattva*, *Rajas* and *Tamas*. In the world of mind and matter these correspond to equilibrium, activity and inertness. *Sattva* or equilibrium is expressed by calmness, purity and tranquillity. *Rajas* or activity expresses itself in desire, power

and energy. *Tamas* or inertia expresses itself as dullness, laziness and weakness.¹

Every man has these three types of energics in him. At times *Tamas* prevails, and we are lazy ; we lose ambitions and our wills grow weak. Again *Rajas* prevails, and we become active, hopeful and ambitious, and we want to be up and doing. Or *Sattva* possesses us, as a result of which we grow calm and serene, and higher and nobler thoughts fill our minds. Though all the three forces work in each man, always one or another predominates over the other two. And a man belongs to a certain group or caste, according as which one of these forces is predominant in him.

There is no denying the fact that human society is a graded organization. Since men have different mental constitutions, one and the same ideal cannot be followed by every one in quite the same way. Śwami Vivekananda has this wise remark upon the matter : “ Two ways are left open to us,—the way of the ignorant, who think that there is only one way to truth and that all the rest are wrong—and the way of the wise, who admit that, according to our mental constitution or the different planes of existences in which we are, duty and morality may vary. The important thing is to know that there

¹ Cf. Plato's threefold division (Republic IV) of the soul—the rational, the spirited or concupiscent, and the temperant. These are reconciled by Justice or Righteousness. Plato may have arrived at his conclusions through study of Hindu philosophy.

are gradations of duty and morality, that the duty of one state of life, in one set of circumstances, will not and cannot be that of another."

All this does not mean, however, that the universal ideals of non-resistance, purity, non-attachment, tranquillity and the like—in short, the ideal of living in the consciousness of God—have to be adapted to the temperaments of the various people on the earth ; for the highest ideals and the supreme goal of life must ever be kept before the sight of people. But at the same time ways must be found, graded ideals must be recognized, so that everyone may gradually be enabled to follow those highest ideals.

Indian systems of morality and religion have stressed this fact from earliest times, and in the Hindu scriptures and books on ethics, different rules of conduct are formulated for different types of men. And the *Gita* insists that man should accept his ideals according to the type to which he belongs, and thus endeavour to follow his *Svadharmā*—his duty according to the state of his growth. This is a surer way of progress than that of taking up other men's ideals, which can never be fully realized by one to whom they are temperamentally unsuited. "For instance," to quote Swami Vivekananda, "we take a child and at once give him the task of walking twenty miles ; either the little one dies, or one in a thousand crawls the twenty miles to reach the end, exhausted and half dead."

As a further illustration, let us consider the ideal of non-resistance, which is the highest virtue recognized by all the great teachers of the world. The Gita also regards it as the highest ideal, but does not assert that all people under all circumstances must practise that virtue. On the contrary, it points out that for some it is necessary to learn to 'resist evil' in order that they may grow into a state in which they may practise the ideal of non-resistance. Take the concrete illustration of a man who does not resist because he is weak or lazy, and will not because he cannot. Is this the virtue of non-resistance? Or take another who knows that he can strike an irresistible blow if he likes, and yet does not strike, but blesses his enemies. In the words of Swami Vivekananda, "The one who from weakness does not resist commits a sin, and as such cannot receive any benefit from non-resistance; while the other would commit a sin by offering resistance." That is to say, we must gather the power to resist; then, having gained it, we must renounce it. Then only will this power be a virtue. But if we are weak and lazy, unable to resist, and yet at the same time deceive ourselves into the belief that we are actuated by the highest motives, we do not merit praise. Swami Vivekananda, admitting that the highest ideal is non-resistance, again remarks:

"This non-resistance is the highest manifestation of power in actual possession, and also what is called

the resisting of evil is but a step on the way towards the manifestation of this highest power, namely, non-resistance. . . . Arjuna became a coward at the sight of the mighty array against him ; his 'love' made him forget his duty towards his country and king. That is why Sri Krishna told him that he was a hypocrite, and said, 'Thou talkest like a wise man, but thy actions betray thee to be a coward ; therefore stand up and fight'."

Dr. Paul Elmer More, while reviewing the teachings of Christ, such as non-resistance, humility and renunciation, remarks : "They, if accepted by the world in their integrity, would simply make an end of the whole social fabric ; and if to these chastity be added, they would do away with human existence altogether. . . . There is every reason to believe that he (Christ) looked to see only a few chosen souls follow in his steps."

I would add here that only a few can follow in his steps, because only a few are *Brahmanas*, with an endowment of *Sattva* in them. All others must seek graded ideals, different grades of standards and duties, in order that they may also grow to be *Brahmanas* and entirely follow the highest.

Mr. More, making a distinction between worldly and spiritual virtues, further adds : "To apply the laws of the spirit to the activities of this earth is at once a desecration and denial of religion, and a bewildering and unsettling of the social order." He declares, in effect, that as we meet other men who

are not inspired by religious virtues—and particularly by the true of social acceptance, 'as we cannot', in our relations with them, practice virtue like honesty, purity, poverty, charity and non-resistance in their highest form; for if we do, the very structure of society would be undermined. In place of the , he would have to practice the Aristotelian or cardinal virtue of justice, temperance, courage and self-control.

The *Gita* and all Hindu books on ethics meet the central problem of conduct in a somewhat different way. Instead of drawing a sharp line of distinction between virtues, worldly and spiritual, they indicate the existence of graded virtues, different according to the different types of humanity and their varying conditions of life. But they insist that each is a step leading to a virtue higher in the scale of life, and that the ultimate goal is the attainment of spiritual consciousness.

The *Gita* is emphatic regarding the duties and virtues of various types of humanity. Sri Krishna asserts that they are differentiated 'according to the *Gunas*, born of their own nature'.

He says in the *Gita*: "Serenity of the mind, self-control, purity, forbearance, as well as honesty, knowledge, wisdom, belief in a hereafter—these are virtues with which the *Brahmanas* are naturally endowed. Heroism, bravery, fortitude, dexterity in battle, as well as not flying from it, generosity, and the desire for supremacy—these are natural to

The *Upanishads*, as we have learned, gave the philosophy of Karma and re-birth a central place in their teachings, and this is true of the *Gita* also. It was in fact during the Epic Period, to which the *Gita* belongs, that this doctrine received its greatest emphasis and attained its fullest development. Subsequently, all systems of thought, including Jainism and Buddhism, incorporated this theory into their

Law of Karma
and
Reincarnation.

teachings with but slight variations, indeed, it has become the basic universal principle in all Indian thought. It is especially true that many of the verses of the *Gita* make reference to the doctrine in a most illuminating manner.

Karma is a Sanskrit word meaning work or action. In a broader sense this word includes thoughts as well. Thus both thoughts and actions, whether conscious, subconscious, or reflex, can be included in the term *Karma*. After an act is done and forgotten, it is not altogether lost, for it produces thought waves, which in turn, subside and remain in the subconscious region of the mind as impressions. A deed is done and forgotten, but the mental impression, called *Samskara*, remains. Memory is the process of recalling to the conscious mind these subconscious impressions. Countless such impressions are stored up in the subconscious mind, some of which may at our will issue forth into conscious thought. The sum total of these impressions forms one's individual character, and this character guides one's motives and conduct as well as future thought and action. Thus every *Karma* becomes the seed of another *Karma*. So every *Karma*, good or bad, is both cause and effect, just as every action produces reaction in the form of experience of happiness or misery according to the nature of the thought or deed, whether it be good or evil.

Philosophically the word *Karma* signifies the law of causation. In science this law is applied to the

physical universe. Indian philosophy applies it to the mental and moral planes as well, as the just law of compensation and of retribution. "As a man soweth, so shall he reap," we read in the Hebrew scriptures. Manu, the law-giver of India, declares, "Thou canst not gather what thou dost not sow. As thou dost plant the tree, so will it grow."¹

Our enjoyments and our sufferings, our knowledge and our ignorance, our experiences of happiness or misery, are of our own making—the effects of our good or evil *Karmas*. And it follows that our characters are our own creations.

Kant, the German philosopher, in discussing the moral order of the universe, says very truly that happiness is the result of virtuous deeds, and suffering arises from sin. Then, in pointing to the actual facts as they exist in this world, he declares that want of virtue does not result in want of happiness, nor is virtue always unaccompanied by suffering. He explains the apparent injustice in this contrariness by admitting that the soul continues to exist after death, and that in the next world justice is meted out, the virtuous being rewarded with happiness and the sinful punished with suffering. This he calls the postulate of Practical Reason.

¹ The Greek idea of *Nemesis* has its origin in some phase of this law of retribution, which finds recognition in nearly all the religions of the world.

souls. Hence the Lord cannot be reproached with inequality of dispensation and cruelty.”¹

The law of *Karmā* is generally identified with fatalism or determinism by mistake ; for according to this law our actions as well as our wills are to a certain degree determined by our character. It is true that a man has imposed upon himself the limitation of his own character as determined by his *Karmas*, but at the same time he is free either to follow the tendency formed by the past or to struggle against it. This faculty of choosing is the function of the will, which possesses freedom. *Karma* implies a free doer. The law of *Karma* therefore postulates that every man is placed in charge of himself by the fact of self-consciousness. Buddhism, for example, though it stresses the law of *Karma*, at every point urges self-exertion. And the *Gita*

¹ An objection may be raised that the words, ‘Being only was in the beginning, one without a second’, affirms that before the creation there was no distinction and consequently no merit on account of which creation might have become unequal. And if we assume the Lord to have been guided in His dispensations by the actions of living beings subsequent to their creation, we involve ourselves in the circular reasoning that work depends on diversity of condition of life, and diversity of condition again on work. The Lord may be considered as acting with regard to religious merit after distinction had once risen ; but as before that, the cause of inequality, viz., merit, did not exist, it follows that the first creation must have been free from inequalities.

“This objection we meet by the remark that the transmigratory world is without beginning. The objection would be valid if the world had a beginning ; but as it is without beginning, merit and inequality are, like seed and sprout, caused as well as causes, and there is therefore no logical objection to their operation.”—Samkara’s commentary on the *Vedānta Sūtras*, translated by G. Thibaut.

teaches that 'the self is to be saved by one's own self: The self alone is either the friend of the self or the enemy of the self' (VI, 5).

Another charge is often brought against the law of *Karma*, namely, that it leaves no room for social service. If each man's pleasure or pain is of his own making, the direct result of his deeds or misdeeds, why should another interfere to mitigate his suffering ?

On the contrary, the law of *Karma* implies that if, in spite of having the power to relieve another's suffering, a person does not exercise it, he creates a bad *Karma* for himself ; and that when a man in pain finds help, he finds help also because of his own good deed. Thus the law urges every man to perform good deeds and to exert himself to overcome his own misdeeds.

We have already seen how the law of *Karma* establishes the moral order of the universe by admitting not only the continuity of the soul in the future but also its pre-existence. Psychologically, it alone offers the explanation of the possibility of gaining experience in this our present life. No knowledge is possible without previous experience. If, as Locke contended, the mind in the beginning is a 'tabula rasa', a blank sheet of paper, then the mind would always remain in that state. Western psychologists and scientists of to-day also point out that children are born endowed with previous knowledge, which they call instinct. —Herbert Spencer

declares that if a child one month old is observed attentively; his individual character may be distinguished. Whence came this instinct and this character? Western psychologists ascribe it to heredity, but Dr. August Weismann, the great scientist, disproves this theory of heredity by showing that 'an organism cannot acquire anything unless it has the pre-disposition to acquire it. . . . Nothing can arise in an organism unless the pre-disposition to it is pre-existent, for every acquired characteristic' is simply the reaction of the organism upon a certain stimulus.'

Having proved that instinct and character are not directly inherited from parents—for there must pre-exist the pre-disposition in the child—the learned doctor finds himself at a loss to explain wherefrom the child receives its pre-disposition, and he falls back, therefore, on the theory that tendencies and peculiarities are inherited 'from the common stock', a vague conclusion leading us to the same dilemma as before, *i.e.*, whence and how did the 'common stock' begin to exist?

The Indian philosophers argue that these tendencies, and what are known as instincts, are acquired by the child itself in previous incarnations, and that the soul has existed from a beginningless past. For these philosophers say that our experiences cannot be annihilated. Our *Karmas*, though apparently disappearing, remain still unperceived (*Adrishta*), and reappear in their effect as *Pravritti* or

tendencies. Swami Vivekananda summarises the matter thus :

“ So far as explaining the tendencies of the present life by past conscious efforts goes, the reincarnationists of India and the latest school of evolutionists are at one. The only difference is that the Hindus, as spiritualists, explain it by the conscious efforts of individual souls, and the materialistic school of evolutionists explain it by hereditary physical transmission. The schools which hold to the theory of creation out of nothing, are entirely out of court.

“ The issue has to be fought out between the reincarnationists who hold that all experiences are stored up as tendencies in the subject of those experiences, the individual soul, and are transmitted by reincarnation of that unbroken individuality—and the materialists who hold that the brain is the subject of all actions and adopt the theory of transmission through cells.

“ It is thus the doctrine of reincarnation assumes an infinite importance to our mind, for the fight between reincarnation and mere cellular transmission is, in reality, the fight between spiritualism and materialism. If cellular transmission is the all-sufficient explanation, materialism is inevitable, and there is no necessity for the theory of a soul. If it is not a sufficient explanation, the theory of an individual soul bringing into this life the experiences of the past, is absolutely true. There is no escape

from the alternative, reincarnation or materialism. Which shall we accept ? ”

One objection brought against the theory of pre-existence is that we do not remember our past. But is memory the criterion of existence ? Does the fact that we do not remember the days of our infancy prove that we did not exist as infants ? Whether we remember them or not, the sum total of our experiences in the past reappears in the form of tendencies in our present. Furthermore, some exceptional children are born with memories of past birth. These are called *Jatismaras*—born with memories of a past life. Instances are not wanting of such children in every age. Patanjali, father of *Yoga* philosophy, explains how by a certain process of *Yoga* memory of the past may be revived by any one who will submit to its discipline.¹

¹ (a) Cf. Tennyson's sense of this recurrence of the past in *The Two Voices* :

Or, if through lower lives I came—
Tho' all experiences past became
Consolidate in mind and frame—
I might forget my weaker lot ;
For is not our first year forgot ?
The haunts of memory echo not.

(b) Other Western philosophers, scientist and poets have echoed the belief in pre-existence and reincarnation. In Plato's *Phaedo*, above all, one of the characters says, “Your favorite doctrine, Socrates, that knowledge is simply recollection, if true, also necessarily implies a previous time in which we learned that which we now récollect. But this would be impossible unless our soul was in some place before existing in the human form : here then is another argument for the soul's immortality.” And the beautiful dialogue, conducted by Socrates with his friends just before

he didn't die the hero's death, he's to die with the very matter of rebirth and reincarnation. See also the myth related at the conclusion of *The Republic*.

(c) "If ye will receive it, this is the sign, which was set to come."—Matt. XI, 12

(d) "I think this is a question how it happens that the human mind is influenced now by good, now by evil. The causes of this I suspect to be more ancient than the corporeal birth."—Origen, a Church Father who lived before the Council of Nicaea.

(e) "Is this hypothesis so laughable merely because it is the oldest? because the human understanding, before the sophistries of the schools had dissipated and debilitated it, lighted upon it at once? Why should not I come back as often as I am capable of acquiring fresh knowledge, fresh experience? Do I bring away so much from one experience that there is nothing to repay the trouble of coming back?"—Lessing.

(f) "None but hasty thinkers will reject it (reincarnation) on the ground of inherent absurdity. Like the doctrine of evolution itself, that of transmigration has its roots in the world of reality."—Thomas H. Huxley.

(g) "We wake and find ourselves on a stairs. There are stairs below us—which we seem to have ascended; there are stairs above us, many a one, which go upward and out of sight."—R. W. Emerson.

What are death and re-birth? The *Gita* says: "As are childhood, youth and old age in this body to the embodied soul, so also is the attaining of another body (II, 13). Even as a man casts off worn-out clothes, and puts on others which are new, so the embodied casts off worn-out bodies, and enters into others which are new" (II, 22).¹

When we realise the soul as the innermost Self, as the indestructible and unchangeable reality within us, then it is that for us birth and death cease to be. The soul reincarnates only so long as it remains ignorant of its real nature and therefore of God. In the words of the *Gita*: "Reaching the highest perfection, and having attained Me, the great-souled ones are no more subject to re-birth—the home of pain and ephemeral living. All the worlds, including the realm of *Brahma*, are subject to return but after attaining Me, there is no re-birth" (VIII, 15-16).

But if there is no re-birth for these great-souled ones, what becomes of their *Karmas*? The law of *Karma*, as we have already learned, necessitates re-birth that the succession of *Karmas* may fructify;

1 Cf. "Death, so-called, is but other
 matter dress'd
 In some new form. And in a
 varied vest,
 From tenement to tenement
 though toss'd,
 The soul is still the same,
 The figure only lost.

—*Poem on Pythagoras, Dryden's Ovid.*

that is, as we create new *Karma*, all of which do not take effect in this life, and as there are in addition other stored-up *Karmas* which have not yet germinated in the present, there would seem to be an unfulfilled termination of this law if there is no re-birth. Where then is the effect for which there is a logical cause? How can one break the chain of causation?

To this problem Indian philosophy offers a rational solution in the statement that *Karma* attaches itself to the mind and not to the real Self which is above impurity and attachment. The effects of *Karma* are therefore realized so long as the individual ego exists, so long as through ignorance the Self is identified with mind and body. The moment one attains to knowledge of the true Self, the law of *Karma* no longer operates for him; for he overcomes all *Karma* and re-birth. Thus the *Gita* says: "As blazing fire reduces fuel to ashes, so does the fire of knowledge reduce all *Karma* to ashes. Verily there exists nothing in this world so purifying as knowledge. In good time, having reached perfection in *Yoga*, one realizes one's self in one's own heart" (IV, 37, 38).

Sridhara Swami, a noted commentator on the *Gita*, however, exempts from that blazing fire of knowledge which reduces all *Karmas* to ashes, the *Prarabdha* or the part of the stored-up past *Karma* which has begun to germinate in this present life. Samkara, who preceded him by many centuries

holds the same view as is evident from his commentary on the passage quoted. These authoritative views make it clear that *Prarabdha* can be exhausted only by being worked out, in this present life.

The *Saukyā* philosopher, Kapila, further explains how the *Prarabdha* works itself out in a free soul, an enlightened one, like the momentum of an automaton when the operator has left it running. Eventually it runs down and stops of its own accord. All other *Kamas* are like unto burned seeds.

But there still remain the new *Karmas* created after enlightenment. What of them? The *Gita* declares that these do not affect the free soul, for the soul is no longer possessed by the ego. It says: "He who has nothing more to hope for, he who is self-controlled, and who has renounced all possessions, he does not suffer the consequences by mere bodily action. Content with what comes to him without effort, unaffected by the pairs of opposites, free from envy, even-minded in success and failure, though acting, he is not bound" (IV, 21, 22). "With the mind purified by devotion to performance of action, and with the body conquered and senses subdued, one who realises one's self as the Self of all beings, though acting, is not tainted" (V, 7).

Thus, just as in the *Vedic* scriptures, the supreme goal of life held forth by the *Gita* is the knowledge of Self or God, and the attainment of freedom from *Karma* and re-birth.

IV

As we have already learned, the supreme goal of human life is Moksha or liberation. It is in effect the release from the wheel of birth and death through the attainment of knowledge of the true Self which is one with *Brahman*. It is also complete cessation of pain and sorrow. As already explained, our sufferings are immediate experiences, and, as such, the immediate and direct experience of the Self in union with the blissful *Brahman* can alone free us from all our suffering. This ideal of Moksha is called in the *Gita* as *Brahma-nirvana*—extinction in *Brahman* or union with *Brahman*. It exactly corresponds to attaining the Kingdom of Heaven within. Christ teaches us, “Be ye perfect even as the Father in Heaven is perfect.” The same ideal of perfection is taught in the *Gita* as attainable in this very life. Moksha (salvation) or *Brahma-nirvana* (Heaven) is not a post-mortem experience, but one to be attained here and now. And every age produces living souls that do attain *Nirvana* in this life. In the words of the *Gita*: “With the heart unattached to external objects, he realizes the joy that is in the Self. Such a one attains the undecaying happiness, for his self is in constant union with *Brahman*” (V, 21).

“With imperfections exhausted, doubts dispelled, senses controlled, with an interest in the good of all

beings, the *Rishis* attain *Nirvana* in *Brahman*." Released from lust and anger, with the heart controlled and the Self realized, such great ones find *Brahma-nirvana*, both here and hereafter" (V. 25-26).

Thus the *Gita* teaches that through *Yogic* practices of non-attachment, and through freedom from lust and anger, one attains purity and perfection and everlasting peace (the peace that passeth all understanding) while still living in this world. This means that complete cessation of miseries and perfect freedom can be won here upon earth to be enjoyed in our earthly life. For according to the *Gita*, "He who has inner happiness¹, who has repose within and light within, that *Yogi* becomes one with *Brahman* as he attains *Nirvana* or self-extinction in *Brahman*" (V. 24).

Nirvana or self-extinction in *Brahman* clearly implies extinction of the ego, the false self, in the higher spiritualized Self—the basis of all knowledge, of all existence, and of all happiness. One no longer identifies oneself with the limitations of the body, the senses and the mind, but unites oneself in consciousness with *Brahman*, the all-pervading and divine existence. This consciousness is the transcendental consciousness which is beyond outer consciousness—the *Samadhi* of the *Yogis*, the *Nirvana* of the Buddhists, and the Kingdom of Heaven of the Christians. One does not, however, dwell in that state of complete absorption without

cessation. He returns to normal consciousness when he is in contact with what we may call outer-world-consciousness, but the illumination which he experienced in the transcendental state never again leaves him. Though he is now experiencing the world, and is vividly conscious of the manifold universe, he knows his true Self, and the sense of the Divine Presence is ever with him. We read in the *Gita* : " With the heart gathered to itself by *Yoga*, with the eye of evenness for all things, he beholds the Self in all beings, and all beings in the Self. He who sees Me in all things, and sees all things in Me, he is never separated from Me, nor am I separated from him " (VI, 29, 30).

Thus we comprehend that the illumination derived from the transcendental experience is not confined to the state of actual absorption, but extends beyond into the normal state of multiplicity of the changing world. But one who has had that experience sees the relative universe with an eye of evenness ; for, though he perceives multiplicity and relativity, and the concomitant play of joys and sorrows, of life and death, yet he sees present behind the relativity and the multiplicity—the one, immutable, blissful *Brahman*. It is then, affirms the *Gita*, that he discovers a love for all his fellows and creates the will to do them good.

Thus *Nirvana* is clearly compatible with worldly activity. In practice also we see in the lives of Krishna, Buddha, Christ, Samkara, Ramakrishna,

Vivekananda, and many others how, having attained to transcendental consciousness, they continued to pass illumined lives in the service of humanity. But this humanitarian service is first of all founded on the love of God—a love which perceives all men in the being of God.

More than all the sacred scriptures of the world, the *Gita* insists on action in the world, and exhorts men never to cease from activity and the doing of good to others. We shall see, when we come to discuss *Karma Yoga*, how works aid in self-purification and the attainment of *Brahma-nirvana*. Having reached perfection in *Yoga*, one ceases not from action, though one has nothing more to gain from works.

The charge brought against Indian religions, especially Buddhism, that they inculcate passivity and inaction, is without any real basis. Both Hinduism and Buddhism have as their ideal *Nirvana*, or the attainment of the Kingdom of Heaven, which is an experience of unalloyed bliss in God while one continues to live a life of intense activity in this world of flux and multiplicity, knowing the one God behind this world of appearances.

One very pertinent question, however, arises in this connection. The *Brahma-nirvana* of the *Gita* as well as the *Nirvana* of Buddhism clearly means the extinction of the ego and the realization of the transcendental consciousness, or state of attainment beyond external consciousness; but as one returns

from the transcendental state to normal consciousness, does not his former ego-consciousness return to him? Without this consciousness, how is it possible again to perceive the multiple universe or perform any service to humanity?

Sri Ramakrishna, to whom *Samadhi* or transcendental consciousness may be said to have been as natural as is normal consciousness to us, and who yet continued to live for the good of humanity, explained this problem in his simple way as follows :

“Some retain the sense of ego as ‘the servant I’ or ‘the devotee I’—the sense ‘Thou art the Lord. I am Thy child’—even after attaining *Samadhi*. The ‘I’ of a devotee does no harm to any living creature. It is like a sword which, after touching the Philosopher’s Stone, is turned to gold. The sword retains the same form but it does not cut or injure anyone. The dry leaves of the cocoanut tree drop off in the wind, leaving marks on the trunk; those marks only show that there were leaves there at one time. Similarly, only the form or mark of ego is left in one who has reached God. Also his passions remain only as empty forms. He becomes simple and pure like a child.

“Sankara and spiritual teachers like him came down to the consciousness of ‘ego’ for the teaching and good of humanity. The bee buzzes until it alights in the heart of the flower. It becomes silent as soon as it begins to drink the honey. Then again,

next life is guided by his present one ; the sum total of his deeds in the present life, the attachment or desire that has been his, comes to his mind before death and determines his immediate future existence. And this same law applies to a free soul whose only love and attachment has been God. So it is said, he goes to Him.

Thus we read in the *Gita* : " With the mind not moving towards anything else, made steadfast by the method of habitual meditation, and dwelling in the supreme, resplendent *Purusha*, one goes to Him (VIII, 8). Controlling all the senses, confining the mind in the heart, drawing the *Prana* into the head, occupied in the practice of concentration, uttering the one syllable *Om*, the *Brahman*, and meditating on Me, he who departs, leaving the body, attains the supreme goal (VIII, 12, 13). Reaching the highest perfection, and having attained Me, the great-souled ones are no more subject to re-birth which is sorrowful and impermanent " (VIII, 15). This is known as absolute freedom.

The *Gita* raises one more problem, this time with reference to the man who struggles to attain perfection and fails to realize it in this life. Perhaps the following extended quotation will best explain the problem :

Arjuna said : " Though possessed of *Shradha* but unable to control himself, with the mind wandering away from *Yoga*, what end does one. ~~falling~~ to gain perfection in *Yoga*, meet, O Krishna ? ~~Does~~

world lies a changeless, permanent reality, the Supreme Brahman ; and behind the fleeting body, senses and mind of an individual human being is the Self, also a changeless, permanent reality ; and this Self is one with Supreme Self. Every individual houses within himself the Eternal Spirit, the immutable, timeless self-existence ; and though He dwells within all, and all beings exist in Him, He is not tainted or affected by the thoughts and actions, good or evil, of individual men. " The Omnipre-ent takes note of the merit or fault of none. Knowledge is enveloped in ignorance, hence do beings become deluded. But where ignorance is destroyed by the knowledge of the Self, that knowledge, like the sun, reveals the Supreme Brahman " (V, 14, 15).

This knowledge of the immutable, eternal, timeless Self-existence is, as we have already seen, called *Brahma-nirvana*. It is not, however, to be confused with intellectual concepts, nor understood to be a method of thinking. It is a direct, immediate experience, in which, as Sri Ramakrishna once told his disciple Vivekananda, the spiritualized consciousness sees God more directly, more intimately, than the physical consciousness experiences the objective world.¹

Is it then possible to define this experience of God ? The Gita affirms that His *Svarupa* or true

¹ Cf. Plato's distinction between knowledge and opinion — (*Republic IV*).

being is unthinkable, indefinable, and yet realisable. For it says: "He who knows My true being, he amongst mortals is liberated from ignorance and bondage of sin."

Sri Ramakrishna says: "When one attains *Samadhi*, then alone comes the knowledge of *Brahman*, and one attains the vision of God. In that ecstatic realization, all thoughts cease, and one becomes perfectly silent. There is no power of speech left by which to express *Brahman*. For verily is He beyond thought and speech."

The method adopted by the philosophic mind of India to determine the Indeterminable has been the process of negation—*Neti Neti Atman*, "*Atman* is neither this nor that." In the case of Buddha we find he did not attempt even this negative way of defining. He always remained silent when questioned about the undefinable. But the *Gita* admits that this difficult and abstract method of negation can be followed only by a select few of exceptional nature and training. "But those who worship the Imperishable, the Indefinable, the Unmanifested, the Omnipresent, the Unthinkable, the Unchangeable, the Immovable, the Eternal, having subdued all their senses, even-minded everywhere, and devoted to the welfare of all beings,—verily, they reach Myself alone. Greater is their trouble whose minds are set on the Unmanifested, for the goal of the Unmanifested is very hard for the embodied to reach" (XII, 3, 4, 5).

So, because of the arduous nature of the path to Godhead, we find in the *Gita*, as well as in the *Upanishads*, not merely the abstract conception of an Absolute who is merely the Beyond, but a God who is 'the Father, the Mother, the Sustainer of the world' (IX, 17). We find an ideal of God in the *Gita*, who is 'the Goal, the Supporter, the Lord, the Witness, the Abode, the Refuge, the Friend, the Origin, the Dissolution, the Substratum, the Storehouse, the Seed-immutable' (IX, 18),—thus answering the need of a human heart, the need for love and work and worship.

This conception of an Impersonal-Personal God which we find in the teachings of the Indian scriptures is not new, nor is it the fruit of human reason. Indeed most Hindu thinkers do not believe that the proofs of the existence of God lie in the realm of our reason, but rather in the fact of His realization, in the experience of seeing Him and realizing Him in His Fulness. Both these aspects of Godhead—the Personal as well as the Impersonal—are realized and experienced by those whose divine sight has been opened.

Sri Ramakrishna, the greatest mystic philosopher of our age, having realized God in all His aspects utters this truth concerning the conception of an Impersonal-Personal Godhead, which is revealed in the *Gita* as well. He says: "The *Jnani* or one of philosophic mind analyses the universe of senses, saying, 'Brahman is not this, not that', and gives up

all worldliness. Thus does he reach the knowledge of *Brahman*, just as the man who climbs a stairway leaves each step behind and so reaches the roof. But the *Vijnani* who gains an intimate knowledge of Him has his consciousness extended. He knows that the roof and the steps are all made of the same substance. He who is realized as *Brahman*, by following the process of elimination, is also realized as becoming man and the universe. The *Vijnani*, the man of higher realization, knows that He who is without attributes in one aspect is, in another aspect, the repository of all blessed attributes.

“The true knower knows that He who is *Brahman* is God: He who is impersonal, attributeless and beyond the *Gunas*, is again the Personal God, the repository of all blessed qualities. Man, the universe, mind, intelligence, love, dispassion, knowledge—these are the expressions of His power and glory” (*Sri Ramakrishna Kathamrita* in Bengali by M.).

The conception of a Personal God, as explained in the *Gita*, has been identified by certain modern Indian thinkers with theism whereas some Western writers have called that conception of Godhead by the name of pantheism. But it would be a great mistake to identify the teachings of the *Gita* with phases of Western ‘isms’. God, to Hindu thinkers, is not a mere intellectual abstraction, nor a mode of thinking; He is a Being realized and realizable. Western theism and pantheism are at their best

intellectual concepts, or convictions of the mind, whereas God, as has been clearly revealed in all Hindu scriptures, is beyond mind and thought. When this Being beyond thought is given by the seers a name within the domain of thought, this name appears like theism or pantheism, yet He remains vastly different from the intellectualised God of the West. On this point Aurobindo, who, perhaps of all modern interpreters of the *Gita*, has best caught the spirit of the poem, says :

“ . . . it is no shrinking and gingerly theism afraid of the world's contradictions, but one which sees God as the omniscient and omnipotent, the sole original Being who manifests in himself all, whatever it may be, good and evil, pain and pleasure, light and darkness as stuff of his own existence and governs himself what in himself he has manifested. Unaffected by its oppositions, unbound by his creation, exceeding, yet intimately related to this Nature and closely one with her creatures, their Spirit, Self, highest Soul, Lord, Lover, Friend, Refuge, he is even leading them, from within them and from above through mortal appearances of ignorance and suffering and sin and evil, over leading each through his nature and all through universal nature towards a supreme light and bliss and immortality and transcendence. This is the fulness of the liberating knowledge. It is a knowledge of the Divine within us and in the world as at the same time a transcendent Infinite. An Absolute who has become all

the Kingdom of God is within, and that 'I and my Father are one', he gives to the whole a mystic implication not usually understood by the word 'theism'. And in the 139th Psalm occur the following words of great mystic significance :

"Whither shall I go from Thy spirit? Or whither shall I flee from Thy presence? If I ascend up into Heaven, Thou art there; if I make my bed in hell, behold, Thou art there. If I take the wings of the morning, and dwell in the uttermost parts of the sea, even there shall Thy hand lead me, and Thy right hand shall hold me."

Just as the idea of one, immutable God, personal and yet impersonal in His nature, pervades all advanced religions, so the conception of an *Avatara*, the Supreme Being descending upon earth in human form, seems also to be universal. This conception finds its place for the first time in Indian philosophy in the *Gita*, though its basis is laid in certain passages of the *Upanishads*. That God dwells in the hearts of all beings as their innermost Self, is the fundamental truth of both these scriptures. To know that innermost Self is to become one with God. "A knower of *Brahman* becomes *Brahman*," declare the seers of the *Upanishads*. Since God exists in all beings, every being in a sense is a descent from God into the finiteness of name and form, and only the veil of ignorance hides its essential identity; but when one is born with the full knowledge of the Self, and with the Divine

consciousness not veiled by ignorance, that being appears to be a full embodiment of the Godhead. Such a man is known as an *Avatara*.

The *Gita* doctrine of *Avatara* is parallel and almost identical with the conception of the Word made flesh, 'full of grace and truth', as we find it in the Gospel according to St. John,¹ but with this difference, that Jesus of Nazareth has alone been identified with the Logos, the only begotten Son of God (John 3: 16), whereas in the *Gita* it is clearly stated that He is made flesh many times, in different ages and in different forms. It is thus easy for Hindus to accept Christ as one of the *Avataras* of Godhead, and they may unreservedly worship Him in the same way in which they worship Krishna. They cannot, however, understand Christ as the only Son of God, and they do not accept Him as such a being.

Krishna, the teacher of the *Gita*, openly declares himself to be the Incarnation of the Godhead, asserting that He had passed through many incarnations whenever He was needed upon earth. "Many are the births that have been passed by Me and thee, O Arjuna. I know them all, while thou knowest not" (IV, 5). His birth, however, is not similar to those of Arjuna and other embodied souls, who are born in consequence of their past *Karmas*, are tied by the fetters of ignorance, and remain under the

¹ "In the beginning was the Word, and the Word was with God, and the Word was God," *John*, 1: 1.

thraldom of *Maya*. The birth of a Krishna or a Christ or a Ramakrishna does not lie under the weight of past *Karmas* but is the result of free choice, for the Incarnation does not yield to the domination of *Maya* but rather puts it under subjection, does not live in ignorance but in full consciousness of his divinity. "Though I am unborn, of changeless nature, and the Lord of beings, yet subjugating my *Prakriti*, I come into being by my own *Maya*" (IV, 6)

Sri Krishna continues: "He who thus knoweth, in true light, My divine birth and action, leaving the body is not born again: he attains to Me, O Arjuna."

Compare these with the words of the Bible: "But as many as received Him, to them gave He power to become the sons of God; even to them that believe on His name" (St. John, 1: 12).

To know or to receive a Krishna or a Christ or a Ramakrishna is to know God; for verily these are the children of Light, Light themselves. Swami Vivekananda has remarked that the vibrations of light are everywhere, even in darkness, but to see a light, one must look through an electric bulb. Similarly though God dwells everywhere, to see Him, one must look through these children of Light. To worship a Krishna or a Christ is not, however, to worship a man as God, is not to worship a person: it is to worship God Himself, the Impersonal-Personal Existence in and through a man-god. Sri Ramakrishna said that the Divine Incarnations are

like so many doors through which we peep into or touch the Infinite.

Avatarhood, therefore, is not limited to one personality but manifests itself through many incarnations. "Freed from attachment, fear and anger, absorbed in Me, taking refuge in Me, purified by the fire of knowledge, many have attained My Being" (IV. 10).

Thus Sri Krishna makes it clear that this 'I' or 'Me' is not limited to himself, one man-god. Moreover, he declares :

"In whatever way men worship Me, in the same way do I fulfil their desires : it is My path that men tread, in all ways" (IV. 11).

The Gita also describes the conditions which necessitate the birth of Divine Incarnations. The Hindus have a theory, demonstrated by historical events, that spiritual culture moves in cyclic waves. There is an upward movement which is followed by a downward one, which may be described as the dilation and contraction of the cultural life of society. When the pendulum swings low and truth and righteousness are low, the necessity arises for the birth of an Avatara. The Gita says : "Whenever there is decline of *Dharma* (truth and righteousness) and rise of *Adharma* (its opposite), then I body Myself forth. For the protection of the good, for the destruction of the wicked, and for the establishment of *Dharma*, I come into being in every age" (IV. 7, 8).

The object and necessity of a Divine incarnation are therefore to establish the eternal truth, the eternal spirit of religion, by his own living example, God descends upon earth in the form of a man to instruct man how to ascend towards Godhead. Thus does the *Avatara* really become the way, the truth and the light.

Swami Saradananda, one of the foremost disciples of Sri Ramakrishna, has beautifully summarized the characteristics of an *Avatara*: "The first and foremost of these is that they (the *Avataras*) are born free. In the endless struggle and hardship which they undergo to discover the path to super-consciousness, they are prompted always by their desire to enrich the lives of their fellow beings, and not by any selfish motive whatsoever. Indeed, every action in their lives proceeds from such a motive.

"Secondly, they are born endowed with perfect memory. This enables them to remember their former births and the deeds which they accomplished in those. It helps them besides to remember always the utterly transitory nature of human life and its enjoyments, and makes them run to the goal as fast as possible. And by means of this power they are able moreover to compare the present with the past and find out the direction along which the development of people's mind has proceeded hitherto, and the means which would help them to grow and reach the goal quickly in the future. Thirdly, they are discoverers of new paths in the field of

religion. Fourthly, they are able to transmit knowledge to their fellow beings simply by touching them or even by their will-power. Fifthly, they are able to perceive clearly, at the very first sight, the *Samskaras* or tendencies produced by past *Karmas* of their fellow beings, although they are never eager to make a show of that power to others : and that helps them to know instantly what would help each one of them to reach easily the highest stage of super-consciousness. Thus they are the born spiritual guides of humanity. And, lastly, they are conscious of their mission throughout their lives."

VI

We have already seen that the purpose of life should be to break down the barrier of the ego and realise *Brahman*, the innermost Self in all beings, and that the means to that end is to see the one Self revealed in all and to love all equally. So the man of attainment, who has arrived at the goal of Divine consciousness or *Brahma-nirvana*, devotes his life to the service of all : and one who aspires to the Divine state should likewise devote himself to the service of God in humanity. " He who judges of pleasure or pain everywhere, by the same standard as he applies to himself, that *Yogi* is regarded as the highest " (VI, 32). And we find this truth echoed in a different setting, and amongst

**Ethics and Moral
Disciplines.**

a different race, when Jesus of Nazareth declared : "Therefore all things whatsoever ye would that men should do to you, do ye even so to them : for this is the law and the prophets" (*St. Matt.* 7, 12).

The inner life of man must possess perfect tranquillity, and freedom from passions and passionate desires, in order that he may realize the blissful *Brahman*. This tranquillity is not, in the words of Aurobindo, 'an indolence, incapacity, insensibility, inertia : it is full of immortal power, capable of all action, attuned to deepest delight, open to profoundest love and compassion and to every manner of intensest *Ananda* (bliss).'

To gain this tranquillity, there is involved the practice of self-control. Samkara sums up the whole in one pregnant sentence : "By whom is the world conquered ? By him who has conquered his own mind." By self-control is not meant the repressions and inhibitions so much talked about in the language of the recent psychology of the West, for this very thing is condemned by Sri Krishna in unmistakable terms : "He who, restraining the organs of action, sits revolving in the mind, thoughts regarding objects of the senses, he, of deluded understanding, is called a hypocrite" (III, 6). But the behaviouristic remedy of giving free play to all impulses and all desires, which is creating a condition of moral chaos among the youths of to-day, is not the remedy offered by the *Gita*. "The turbulent senses do violently

VII

The *Gita* is considered a handbook of practical living as well as a guide to spiritual attainment. In fact, practical life, if rightly pursued, follows one of the paths towards the spiritual life. These paths are known as *Yogas*, which we have briefly discussed in a previous section of this book.

The Yogas :
1. General Considerations.

The word *Yoga* literally means yoking or union (the two words *Yoga* and *yoke* are derived from the same root), just as the word *religion* (*re, again, and ligo, to bind*) has a similar derivation. The distinctions between individuals—their finiteness and limitedness—are caused, as we have noted again and again, by ignorance, and do not represent the true nature of man. Until the barrier of ego is broken down and the union with the true Self is consummated, one cannot attain the Kingdom of God within. The word *Yoga* defines the methods by which that union with God in man is made possible. Many are the paths by which one may travel to attain this one destination. “So many religions, so many paths.” Hindu philosophy recognizes four main paths (*Yogas*) to attainment. They are, as elsewhere indicated, *Jnana Yoga*, the path of knowledge; *Karma Yoga*, the path of action; *Bhakti Yoga*, the path of devotion or love; and *Raja Yoga*, the path of meditation.

Each of these *Yogas* is an independent path to God, and when the end is attained, all four seem to blend in one. Supreme love, divine knowledge, true meditation, and true and divine action are at last identical and cannot be differentiated from each other. The *Gita* insists that they must be both followed and blended not only when the end is reached but as paths to travel. Man is a complex of faculties—reason, will, emotion and the impulse to action—and he must seek union with God through all of them. He must be active as well as meditative ; he must cultivate his intelligence and seek the supreme knowledge as well as cultivate love for the Divine Being ;—such in short is the *Yoga* ideal as taught in the *Gita*.

Jnana Yoga literally means the path of union through knowledge. It has come to connote the path of intellectual analysis leading to the immediate perception (*Anubhuti*) of God, who is both transcendent and immanent, who is the inner reality of both man and the universe. Philosophic reasoning does not imply merely intellectual ratiocination, but something more, for man's unaided intellect cannot lead him to God. There must be in addition a transformation of life and conduct, a conversion of the soul, before the knowledge of God or the Self can be attained. Thus says the *Gita* : " Some look upon the Self as marvellous. Others speak of It as wonderful. Others again hear of It as a wonder. And still others

though hearing, do not understand It at all" (II, 29).

In order to attain this immediate realization and understanding of the Self, *Jnana Yoga* advocates certain disciplines to be practised after the process of ratiocination.

First of all, the philosopher must learn to discriminate between the real and the unreal. The opening chapters of the *Gita* explains this process of discrimination: "The unreal never is. The Real never is not. Men possessed of the knowledge of Truth fully know both of these" (II, 16).

The only abiding reality—the immutable, the illimitable, the indestructible reality—is that by which the whole universe is pervaded. That is the same as the Self in man and the reality in the universe. Whatever we perceive or sense or experience has both beginning and end; therefore must our faculty of discrimination lead us to hold fast to the abiding reality, the Self or God, in the midst of the fleeting objects and the experiences of life and of death. "That calm man who is the same in pain and pleasure, whom these cannot disturb, alone is able to attain to immortality" (II, 15).

Since we know this Self alone to be real, we should renounce desire for pleasure and learn to realise the great source of happiness in the Self within. "When a man completely casts away all the desires of the mind, satisfied in the Self alone by the Self, then is he said to be one of steady wisdom" (II, 55).

To follow the path of philosophy is also to follow the path of self-control, and the Gita emphasises this truth in a passage already quoted, in which the unmeditative is compared to a boat carried by the wind out of its course (II, 66-67).

Jnana Yoga is the very process of 'Neti, Neti', 'not this, not this', which we considered in our study of the *Upanishads*. That is, the Self must not be identified with impermanent entities like the body, the mind and the senses, or with any object and instrument of experience. When a person has become an adept in detaching his true Self from non-self, he becomes blessed with the vision of the Divine, and there dawns upon him the knowledge of the Self in all and all in the Self.

Following the path of knowledge and discrimination does not, however, imply inactivity or giving up the normal activities of life. What one is required to do is to regard the body as the house in which one abides, and the mind and the senses as the instruments of living, to all of which the Lord is the witness. Such a person acts but does not identify himself with his actions. He experiences the objective universe but he has learned to detach himself from his experiences.

Activity, we have already noted, is not opposed to the highest wisdom. An individual who has attained the highest knowledge and supreme peace, though he has nothing to gain by his actions, nor anything to

3. Karma Yoga.

lose by inactivity, yet works, not however for himself as the doer, but, through exercise of his mind, senses and body, as instruments of his true Self, which he has identified with the true Lord of the universe. Never forgetful of his true Self, he is for ever united in the consciousness of God ; knowing that the one Self exists in all, he engages himself in the service of God in all. Intense rest in the midst of intense activity is the experience of such a man of steady wisdom. "He who sees inaction in action, and action in inaction, he is intelligent among men, he is a *Yogi* and a doer of all action" (IV, 18).

Thus a perfected soul, though active in the world of impermanence, unites his consciousness with God, and, says the *Gita*, a man desiring perfection may have this union with God through these very activities in the outer world. This is just what is meant by *Karma Yoga*. Before the advent of Sri Krishna there came a period in the spiritual life of India when the teachings of the *Upanishads* were misunderstood and misinterpreted. We have seen that, according to the scriptures, knowledge alone can give freedom or salvation, but knowledge cannot be acquired through action. The law of *Karma* moreover, teaches how *Karma* creates bondage. And over and above all these concerns of life in the world is the ideal of renunciation of worldly things. The *Upanishads* are actually saturated with this doctrine of renunciation. In course of time these teachings, when not thoroughly

understood, led inevitably to the belief in *parātmā* as the supreme state of attainment. The opening chapters of the *Gīta* tell how the disciple Arjuna, confused as to the right path and the right conduct to choose, turned to Krishna for counsel. Krishna, the god incarnate, then gave the true interpretation of the teachings of the *Upanishads*. Renunciation, he pointed out, is not renunciation of the world but of worldliness, not of actions but of desires. Karma leads to bondage if it increases the weight of desires and magnifies the ego; it leads to freedom if it helps to deny the self or to free one from attachment to the fruits of actions. Sri Rama-krishna, in modern age, has illustrated this interpretation of *Karma Yoga* and the ideal of renunciation by his famous simile of a boat staying on water.

“Let the boat stay on water,” he said, “but let not the water stay in the boat. So let a man live in the world, but let not the world live in him.” That is, be in the world but be not of it.

Work, but be not attached to the fruits of actions. “To work you have the right, but not to the fruits thereof.”

The *Upanishads* teach that knowledge alone can give freedom, and that infinite knowledge is stored in the soul of man. The very nature of the Self implies not only immortality and perfect bliss but also *Chit* or Pure Consciousness. “The infinite knowledge, which is the Self, is covered by the

shadows of ignorance—hence man's delusion." The *Gita* clarifies the issue by teaching the secret of work, namely, that we must so work that every act will help to unfold the knowledge of the Self by removing the ignorance of the ego. The one aim and the true goal of *Karma Yoga* is the union of one's self with God through action. Not through any special actions do we accomplish this, but through our *Svadharmas*—the particular duties suited to our natures and the law of our beings, performed as a means to that end. "Whatever you do, do as worship unto God."

In order to learn this union with God through activity, we must also possess

4. **Raja Yoga.** tranquillity and the peace that comes through meditation. Since to the unmeditative man no peace will come, the *Gita* puts emphasis upon the practice of meditation, technically known as *Raja Yoga*. Patanjali explains *Raja Yoga* as an eightfold path consisting of *Yama* (moral-disciplines), *Niyama* (religious disciplines), *Asana* (posture), *Pranayama* (breathing exercises), *Pratyahara* (gathering the mind from the thraldom of the senses), *Dharana* (concentration), *Dhyana* (meditation) and *Samadhi* (superconscious state). The *Gita* does not systematically explain these eight steps, yet they are implied in its teachings on meditation. The main stress is laid on stilling the restless mind and becoming absorbed in the consciousness of the divine Self.

“Through whatever reason the restless, unsteady mind wanders away, let him, curbing it from that, bring it under the subjugation of the Self alone. Verily, supreme bliss comes to that Yogi of perfectly tranquil mind whose passions are quieted, who is pure and who has become one with *Brahman* (X, 26, 27). As a lamp in a spot sheltered from the wind does not flicker, even such has been the simile used for a Yogi of subdued mind, practising concentration of the Self. When the mind, absolutely restrained by the practice of concentration, attains quietude, and when seeing the Self by the self, one is satisfied in his own Self: when he feels that infinite bliss— which is perceived by the (purified) intellect and

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PART I.
INCOME-TAX ACT, 1922
(XI OF 1922).



ACT No. XI OF 1922, AS SUBSEQUENTLY AMENDED.

*An Act to consolidate and amend the law relating to
Income-tax and Super-tax.*

WHEREAS it is expedient to consolidate and amend the law relating to Income-tax and Super-tax; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Income-tax
Short title, extent
and commencement. Act, 1922.

(2) It extends to the whole of British India, including **P. 1.**
British Baluchistan and the Sonthal Parganas, and
applies also, within the dominions of Princes and Chiefs
in India in alliance with His Majesty, to British subjects
in those dominions who are in the service of the Govern-
ment of India or of a local authority established in the
exercise of the powers of the Governor General in Council
in that behalf, and to all other servants of His Majesty
in those dominions.

(3) It shall come into force on the first day of April,
1922.

2. In this Act, unless there is anything repugnant in
Definitions. the subject or context,—

(1) “agricultural income” means— **P. 2.**

(a) any rent or revenue derived from land which is
used for agricultural purposes, and is either
assessed to land-revenue in British India or
subject to a local rate assessed and collected
by officers of Government as such;

(b) any income derived from such land by—

(i) agriculture, or

(ii) the performance by a cultivator or receiver of
rent-in-kind of any process ordinarily em-
ployed by a cultivator or receiver of rent-in-
kind to render the produce raised or received
by him fit to be taken to market, or

(iii) the sale by a cultivator or receiver of rent-in-
kind of the produce raised or received by
him, in respect of which no process has been
performed other than a process of the nature
described in sub-clause (ii);

(c) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which, or the produce of which, any operation mentioned in sub-clauses (ii) and (iii) of clause (b) is carried on :

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator or the receiver of the rent-in-kind by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building;

P. 3. (2) "assessee" means a person by whom Income-tax is payable;

(3) "Assistant Commissioner" means a person appointed to be an Assistant Commissioner of Income-tax under section 5;

P. 34. (4) "business" includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture;

* (4A) "The Central Board of Revenue" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924;

(5) "Commissioner" means a person appointed to be a Commissioner of Income-tax under section 5;

P. 4. (6) "company" means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the Legislature of a British VII
191: possession, and includes any foreign association carrying on business in British India whether incorporated or not, and whether its principal place of business is situated in British India or not, which the †*Central Board of Revenue* may, by general or special order, declare to be a company for the purposes of this Act;

*This clause was inserted by the Central Board of Revenue Act, 1924 (IV of 1924).

†Amended by the Central Board of Revenue Act, 1924 (IV of 1924).

*(6A) "firm", "partner" and "partnership" have the same meanings respectively as in the Indian Contract Act, 1872; and

(7) "Income-tax Officer" means a person appointed to be an Income-tax Officer under section 5;

(8) "Magistrate" means a Presidency Magistrate or a Magistrate of the first class, or a Magistrate of the second class specially empowered by the Local Government to try offences against this Act;

(9) "person" includes a Hindu undivided family;

(10) "prescribed" means prescribed by rules made under this Act;

(11) "Previous year" means—

P. 6.

(a) the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up to a date within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have so been made up:

Provided that, if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee except with the consent of the Income-tax Officer and upon such conditions as he may think fit; or

(b) in the case of any person, business or company, or class of person, business or company, such period as may be determined by the Central Board of Revenue or by such authority as the Board may authorise in this behalf.

(12) "principal officer" used with reference to a local authority or a company or any other public body or *any*† association, means—

(a) the secretary, treasurer, manager or agent of the authority, company, body or association, or

*Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930).

N.B.—The definitions of "firm" and "partnership" in the Indian Contract Act, 1872, have been replaced by the Indian Partnership Act, 1932 (IX of 1932); but the definitions in the latter Act are effective owing to the operation of section 8 of the General Clauses Act, 1897 (X of 1897).

†Amended by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924).

(b) any person connected with the authority, company, body or association upon whom the Income-tax Officer has served a notice of his intention of treating him as the principal officer thereof;

P. 9. (15) "public servant" has the same meaning as in the Indian Penal Code; XLV of 1860

P. 10. (14) "registered firm" means a firm registered under
R. 2-6. the provisions of section 26-A:

P. 11. (15) "total income" means total amount of income, profits and gains from all sources to which this Act applies computed in the manner laid down in section 16; and

P. 10. (16) "unregistered firm" means a firm which is not a registered firm.

CHAPTER I.

CHARGE OF INCOME-TAX.

P. 2, 6, 11, 12, 13, 14, 15. Charge of income-tax. 3. Where any Act of the Indian Legislature enacts that income-tax shall be charged for any year at any rate or rates applicable to the total income of an assessee, tax at the rate or those rates shall be charged for that year in accordance with, and subject to the provisions of, this Act in respect of all income, profits and gains of the previous year of every individual, Hindu undivided family, company, firm and other association of individuals.†

. 13, 15, 16. Application of Act. 4. (1) Save as hereinafter provided, this Act shall apply to all income, profits or gains, as described or comprised in section 6, from whatever source derived, accruing or arising, or received in British India or deemed under the provisions

†Amended by the Indian Income-tax (Amendment) Act, 1950. (XXI of 1950).

‡Amended by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924).

§NOTE.—The amendments made in Sections 3, 55 and 56 of the Act by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924) shall have effect as if they had been made on the first day of April, 1925, and income-tax and super-tax shall be deemed to have been chargeable for the year commencing on that date and to be chargeable for the year commencing on the first day of April, 1924, at the rate or rates applicable for those years to the total income of an individual, in respect of the income, profits and gains and of the total income, respectively, of every Association of individuals for which no rate of tax has been otherwise laid down by law.

of this Act to accrue, or arise, or to be received in British India.

(2) †Income, profits and gains accruing or arising without British India to a person resident in British India* shall, if they are received in or brought into British India, be deemed to have accrued or arisen in British India and to be †income, profits and gains of the year in which they are so received or brought, notwithstanding the fact that they did not so accrue or arise in that year. §

* * * * *

‡Provided that nothing contained in this sub-section shall apply to any income, profits or gains so accruing or arising prior to the 1st day of April 1933, unless they are income, profits or gains of a business and are received in or brought into British India within three years of the end of the year in which they accrued or arose:

‡Provided further that nothing in this sub-section shall apply to income from agriculture arising or accruing in a State in India from land for which any annual payment in money or in kind is made to the State.

Explanation.—†Income, profits or gains accruing or arising without British India shall not be deemed to be received or brought into British India within the meaning of this sub-section by reason only of the fact that they are taken into account in the balance sheet prepared in British India.

(3) This Act shall not apply to the following classes of **P. 17, 33, 78.**
income:—

- (i) Any income derived from property held under **P. 21.**
trust or other legal obligation wholly for religious or charitable purposes, and in the case of property so held in part only for such purposes, the income applied, or finally set

Page 5—

In the last two lines in the footnotes for “ (XII of 1923) ” substitute “ (XII of 1933) ”.

(Correction List No. 2.)

public purposes.

*Amended by the Indian Income-tax (Further Amendment) Act, 1923 (XXVII of 1923).

‡Amended by the Indian Income-tax (Amendment) Act, 1933 (XII of 1933).

§Repealed by the Indian Income-tax (Amendment) Act, 1933 (XII of 1933).

- P. 23, 32. (iii) The income of local authorities.
- (ir) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, IX of 1897 applies.†
- P. 23. (r) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.
- P. 33. (ri) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.
- (rii) Any receipts not being receipts arising from business or the exercise of a profession, vocation or occupation, which are of a casual and non-recurring nature, or are not by way of addition to the remuneration of an employé.
- P. 2. (riii) Agricultural income.
24. *(ix) Any income received by trustees on behalf of a recognised provident fund as defined in clause (a) of section 5S-A.

In this sub-section "charitable purpose" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

CHAPTER II.

INCOME-TAX AUTHORITIES.

- P. 35. 5. (1) There shall be the following classes of Income-tax authorities for the purposes of this Act, namely:—
- (a) the Central Board of Revenue,
- (b) Commissioners of Income-tax.

†Repealed by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924).

*Inserted by the Indian Income-tax (Provident Funds Relief) Act, 1929 (XII of 1929).

thereupon the functions so specified shall cease, within the specified area, to be performed, in respect of the specified classes of persons or classes of income, by the authorities appointed under sub-sections (3) and (4).

(6) Assistant Commissioners of Income-tax and Income-tax Officers appointed under sub-section (4) shall, for the purposes of this Act, be subordinate to the Commissioner of Income-tax appointed under sub-section (3) for the *area* in which they perform their functions.

CHAPTER III.

TAXABLE INCOME.

P. 13.

6. Save as otherwise provided by this Act, the following heads of income, profits and gains, shall be chargeable to income-tax in the manner hereinafter appearing, namely :—

Heads of income
chargeable to
income-tax.

- (i) Salaries.
- (ii) Interest on securities.
- (iii) Property.
- (iv) Business.
- (v) Professional earnings.
- (vi) Other sources.

P. 33, 34,
36.

7. (1) The tax shall be payable by an assessee under the head "salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, a local authority, a company, or any other public body or association, or by or on behalf of any private employer :

† *Explanation.*—The right of a person to occupy free of rent as a place of residence any premises provided by

* Amended by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

† Inserted by the Indian Income-tax (Amendment) Act, 1923 (XV of 1923).

his employer is a prerequisite for the purposes of this subsection :

Provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary. **P. 11, 73.**

(2) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject or any servant of His Majesty in any part of India by Government or by a local authority established by the Governor General in Council. **P. 1, 15, 37.**

8. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of India or of a Local Government, or on debentures or other securities for money issued by or on behalf of a local authority or a company : **P. 16, 39.**

**Provided that no income-tax shall be payable under this section by the assessee in respect of any sum deducted from such interest by way of commission by a banker realizing such interest on behalf of the assessee:*

Provided further that no income-tax shall be payable on the interest receivable on any security of the Government of India issued or declared to be income-tax free : **P. 11.**

Provided, further, that the income-tax payable on the interest receivable on any security of a Local Government issued income-tax free shall be payable by that Local Government.

9. (1) The tax shall be payable by an assessee under the head "Property" in respect of the *bona fide* annual value of property consisting of any buildings or lands appurtenant thereto of which he is the owner, other than such portions of such **P. 40, 42, 43.**

*Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

property as he may occupy for the purposes of his business, subject to the following allowances, namely:—

P. 42.

(i) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value;

P. 43.

(ii) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;

P. 44.

(iii) the amount of any annual premium paid to insure the property against risk of damage or destruction;

†(iv) *where the property is subject to a mortgage, or other capital charge, the amount of any interest on such mortgage or charge; where the property is subject to a ground rent, the amount of such ground rent; and where the property has been acquired with borrowed capital, the amount of any interest payable on such capital and not specifically charged upon the property itself;*

P. 45.

. 69.

(v) any sums paid on account of land-revenue in respect of the property;

P. 46.

(vi) in respect of collection charges, a sum not exceeding the prescribed maximum;

R. 7.

P. 47, 48.

(vii) in respect of vacancies, such sum as the Income-tax Officer may determine having regard to the circumstances of the case;

P. 49.

Provided that the aggregate of the allowances made under this sub section shall in no case exceed the annual value.

P. 41.

(2) For the purposes of this section, the expression "annual value" shall be deemed to mean the sum for

†Amended by the Indian Income tax (Second Amendment) Act, 1955 (XVIII of 1955).

which the property might reasonably be expected to let from year to year :

Provided that, where the property is in the occupation **P. 41.** of the owner for the purposes of his own residence, such sum shall, for the purposes of this section, be deemed not to exceed ten per cent. of the total income of the owner.

10. (1) The tax shall be payable by an assessee under **P. 50, 52,**
Business. the head "Business" in respect of the **66.**
 profits or gains of any business carried
 on by him.

(2) Such profits or gains shall be computed after mak- **P. 50, 53,**
 ing the following allowances, namely :— **54.**

(i) any rent paid for the premises in which such **P. 55.**
 business is carried on provided that when
 any substantial part of the premises is used
 as a dwelling-house by the assessee, the
 allowance under this clause shall be such
 sum as the Income-tax Officer may deter-
 mine having regard to the proportional part
 so used;

(ii) in respect of repairs, where the assessee is the **P. 56.**
 tenant only of the premises, and has under-
 taken to bear the cost of such repairs, the
 amount paid on account thereof, provided
 that, if any substantial part of the premises
 is used by the assessee as a dwelling-house, a
 proportional part only of such amount shall
 be allowed;

(iii) in respect of capital borrowed for the purposes **P. 57.**
 of the business, where the payment of inter-
 est thereon is not in any way dependent on
 the earning of profits, the amount of the
 interest paid;

Explanation.—Recurring subscriptions paid
 periodically by shareholders or subscribers in
 such Mutual Benefit Societies as may be
 prescribed, shall be deemed to be capital
 borrowed within the meaning of this clause;

- P. 58. (iv) in respect of insurance against risk of damage or destruction of buildings, machinery, plant, furniture, stocks or stores, used for the purposes of the business, the amount of any premium paid;
- P. 56. (v) in respect of current repairs to such buildings, machinery, plant, or furniture, the amount paid on account thereof;
- P. 59. (vi) in respect of depreciation of such buildings, machinery, plant, or furniture being the property of the assessee, a sum equivalent to such percentage on the original cost thereof to the assessee as may in any case or class of cases be prescribed :
- R. 8-9.

Provided that—

- (a) the prescribed particulars have been duly furnished;
- (b) where full effect cannot be given to any such allowance in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the allowance, the allowance or part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following year and deemed to be part of that allowance, or, if there is no such allowance for that year, be deemed to be the allowance for that year, and so on for succeeding years; and
- (c) the aggregate of all such allowances made under this Act or any Act repealed hereby, or under the Indian Income-tax Act, 1886, shall, in no case, exceed the original cost to the assessee of the buildings, machinery, plant, or furniture as the case may be;
- P. 60. (vii) in respect of any machinery or plant which, in consequence of its having become obsolete, has been sold or discarded, the difference between the original cost to the assessee of the

machinery or plant as reduced by the aggregate of the allowances made in respect of depreciation under clause (vi), or any Act repealed hereby, or the Indian Income-tax Act, 1886, and the amount for which the machinery or plant is actually sold, or its scrap value;

*(viiia) in respect of animals which have been used **P. 61.**
for the purposes of the business otherwise than as stock in trade and have died or become permanently useless for such purposes, the difference between the original cost to the assessee of the animals and the amount, if any, realised in respect of the carcasses, or animals;

(viii) any sums paid on account of land-revenue, **P. 62, 69.**
local rates or municipal taxes in respect of such part of the premises as is used for the purposes of the business;

†(viiiia) any sum paid to an employee as bonus or commission for services rendered, where such sum would not have been payable to him as profits or dividend if it had not been paid as bonus or commission : **P. 63.**

Provided that the amount of the bonus or commission is of a reasonable amount with reference to—

- (a) the pay of the employee and the conditions of his service;
- (b) the profits of the business for the year in question; and
- (c) the general practice in similar businesses;

(ix) any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits or gains : **P. 53, 64 66.**

‡Provided that nothing in clause (viii) or clause (ix) shall be deemed to authorise the allowance of any sum paid

*Inserted by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

†Inserted by the Indian Income-tax (Third Amendment) Act, 1930 (XXIII of 1930).

‡Inserted by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

gains, provided that no allowance shall be made on account of any personal expenses of the assessee.

13. Income, profits and gains shall be computed for **P. 50, 51,**
 the purposes of sections 10, 11 and 12 **65.**
 Method of accounting. in accordance with the method of
 accounting regularly employed by the assessee :

Provided that, if no method of accounting has been regularly employed, or if the method employed is such that, in the opinion of the Income-tax Officer, the income, profits and gains cannot properly be deduced therefrom, then the computation shall be made upon such basis and in such manner as the Income-tax Officer may determine.

14. (1) The tax shall not be payable by an assessee in **P. 11, 70.**
 Exemptions of a respect of any sum which he receives as
 general nature. a member of a Hindu undivided family.

(2) The tax shall not be payable by an assessee in respect of—

(a) any sum which he receives by way of dividends as a shareholder in a company where the profits or gains of the company have been assessed to income-tax; or

(b) such an amount of the profits or gains of any firm **P. 10, 71.**
 which have been assessed to income-tax as is proportionate to his share in the firm **at the time of such assessment; or*

†(c) any sum which he receives as his share of the **P. 72.**
 profits or gains of an association of individuals, other than a Hindu undivided family, company or firm, where such profits or gains have been assessed to income-tax.

15. (1) The tax shall not be payable by an assessee in **P. 11, 69.**
 Exemption in the respect of any sums paid by him to
 case of life insurances. effect an insurance on his own life or on
 the life of his wife, or in respect of a contract for a
 deferred annuity on his own life or on the life of his wife,
 or as a contribution to any Provident Fund to which the
 Provident Funds Act, 1897, applies.

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*Inserted by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).
 †Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXII of 1930).
 †Repealed by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924).

(2) Where the assessee is a Hindu undivided family, there shall be exempted under sub-section (1) any sums paid to effect an insurance on the life of any male member of the family or of the wife of any such member.

P. 11. (3) The aggregate of any sums exempted under this section shall not, together with any sums exempted under the proviso to sub-section (1) of section 7, †and any sums exempted under sub-section (1) of section 58-F exceed one-sixth of the total income of the assessee.

P. 11. 16. (1) In computing the total income of an assessee sums exempted under the proviso to sub-section (1) of section 7, †the second and third provisos to section 8, sub-section (2) of section 14 and section 15, shall be included.

Exemptions and exclusions in determining the total income.

P. 74, 82. (2) For the purposes of sub-section (1), any sum mentioned in clause (a) of sub-section (2) of section 14 shall be increased by the amount of income-tax payable by the company in respect of the dividend received.

P. 11, 75. 17. Where owing to the fact that the total income of any assessee has reached or exceeded a certain limit he is liable to pay income-tax or to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely:—

Reduction of tax when margin above a certain limit is small.

(a) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and

(b) the amount by which his total income exceeds that sum.

CHAPTER IV.

DEDUCTIONS AND ASSESSMENT.

P. 76. 18. (1)*

Payment by deduction at source.

†Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

*Repealed by the Indian Income-tax (Second Amendment) Act, 1935 (XVIII of 1935).

‡Inserted by the Indian Income-tax (Provident Fund Relief) Act, 1929 (XII of 1929).

(2) Any person responsible for paying any income chargeable under the head "Salaries" shall, at the time of payment, deduct income-tax †*but not super-tax* on the amount payable at the rate applicable to the estimated income of the assessee under this head : **P. 36, 73, 77.**

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

*(2a) Notwithstanding anything hereinbefore contained, for the purpose of making the deduction under sub-section (2), there shall be included in the amount payable any income chargeable under the head 'Salaries' which is payable to the assessee out of India by or on behalf of Government, and the value in rupees of such income shall be calculated at the prescribed rate of exchange. **R. 11-A. P. 76..**

(3) The person responsible for paying any income chargeable under the head "Interest on securities" shall †*unless otherwise prescribed in the case of any security of the Government of India* at the time of payment, deduct income-tax †*but not super-tax* on the amount of the interest payable at the maximum rate. **P. 34, 39, 78.**

†*Provided that where the Income-tax Officer gives a certificate in writing (which certificate he shall give in every proper case on the application of the assessee) that to the best of his belief the total income of a recipient will be less than the minimum liable to income-tax or will be liable to a rate of income-tax less than the maximum rate, the person responsible for paying any income herein referred to to such recipient shall, until such certificate is cancelled by the Income-tax Officer, pay the income without deduction or deduct the tax at such less rate, as the case may be.*

†(3A) Where the Income-tax Officer has reason to believe that the total income of any person residing out of British India to whom any interest not being 'Interest on Securities' is payable, will in any year exceed the **P. 80, 131.**

†Inserted by the Indian Income-tax (Second Amendment) Act, 1953 (XVIII of 1953).

*Inserted by the Indian Income-tax (Second Amendment) Act, 1925 (XVI of 1925).

maximum amount which is not chargeable with super-tax under the law for the time being in force. he may, by order in writing, require the person responsible for paying such interest to such person to deduct at the time of payment income-tax and super-tax at the rates determined by the Income-tax Officer to be applicable to the total income of such person in that year.

P. 80,
131.

†(3B) Where the person responsible for paying any interest not being 'Interest on Securities' to any person pays to that person in any year an amount of such interest exceeding in the aggregate the maximum amount which is not chargeable with super-tax under the law for the time being in force, the person responsible for paying such interest shall, if he has not reason to believe that the recipient is resident in British India, and no order under sub-section (3A) has been received in respect of such recipient, deduct at the time of payment income-tax on the total amount of such interest at the rate appropriate to such total, and super-tax on the amount by which such total exceeds the maximum amount not chargeable with super-tax at the rate applicable to such excess.

P. 131.

†(3C) Where the Income-tax Officer has reason to believe that any person, who is a shareholder in a company, is resident out of British India and that the total income of such person will in any year exceed the maximum amount which is not chargeable to super-tax under the law for the time being in force, he may, by order in writing, require the principal officer of the company to deduct at the time of payment of any dividend from the company to the shareholder in that year super-tax at such rate as the Income-tax Officer may determine as being the rate applicable in respect of the income of the shareholder in that year.

P. 132.

†(3D) If in any year the amount of any dividend or the aggregate amount of any dividends paid to any shareholder by a company (together with the amount of any income-tax payable by the company in respect thereof) exceeds the maximum amount of the total income of a person which is not chargeable to super-tax under the law for the time being in force, and the principal officer of the company has not reason to believe that the shareholder is

†Inserted by the Indian Income-tax (Second Amendment) Act, 1955 (XVIII of 1955).

resident in British India, and no order under sub-section (3C) has been received in respect of such shareholder by the principal officer from the Income-tax Officer the principal officer shall at the time of payment deduct super-tax on the amount of such excess at the rate which would be applicable under the law for the time being in force if the amount of such dividend or dividends (together with the amount of such income-tax as aforesaid) constituted the whole total income of the shareholder.

(4) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received. P. 74.

(5) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income-tax or super-tax on behalf of the person from whose income the deduction was made, or of the owner of the security, as the case may be, and credit shall be given to him therefor in the assessment, if any, made for the following year under this Act:

Provided that, if such person or such owner obtains, in accordance with the provisions of this Act, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India, or as the Central Board of Revenue directs. R. 10, 12.

(7) If any such person does not deduct and pay the tax as required by *or under* this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be *tax assessee* in default in respect of the tax. P. 76.

*Provided that the Income-tax Officer shall not make a direction under sub-section (1) of section 46 for the recovery of any penalty from such person unless satisfied that such person has wilfully failed to deduct and pay the tax.

*Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

†Substituted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

(8) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

P. 78,
116. (9) Every person deducting income-tax* or super-tax in accordance with the provisions of sub-sections (3), *(3A), (3B), (3C) or (3D) shall, at the time of payment of interest, furnish to the person to whom the interest is paid a certificate to the effect that income-tax* or super-tax has been deducted, and specifying the amount so deducted the rate at which the tax has been deducted, and such other particulars as may be prescribed.

R. 13.

P. 76. 19. In the case of income chargeable under *any head other than "salaries" or "interest on securities"*, and in any case where income-tax has not been deducted in accordance with the provisions of section 18, the tax shall be payable by the assessee direct.

R. 42, 43.
P. 87. **†19-A.** The principal officer of every company shall, on or before the 15th day of June in each year, furnish to the prescribed officer a return in the prescribed form and verified in the prescribed manner of the names and of the addresses, as entered in the register of shareholders maintained by the company, of the shareholders to whom a dividend or aggregate dividends exceeding such amount as may be prescribed in this behalf has or have been distributed during the preceding year and of the amount so distributed to each such shareholder.

P. 82,
116. 20. The principal officer of every company shall, at the time of distribution of dividends, furnish to every person receiving a dividend a certificate to the effect that the company has paid or will pay income-tax on the profits which are being distributed, and specifying such other particulars as may be prescribed.

R. 14.

R. 43-A. *20A. The person responsible for paying any interest not being 'Interest on Securities' shall, on or before the fifteenth day of June in each year, furnish to the prescribed officer a return in the

*Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

+Substituted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

‡Inserted by the Indian Income-tax (Amendment) Act, 1926 (XXIV of 1926).

prescribed form and verified in the prescribed manner of the names and addresses of all persons to whom during the previous financial year he has paid interest or aggregate interest exceeding such amount not being less than one thousand rupees as may be prescribed in this behalf, together with the amount paid to each such person.

21. The prescribed person in the case of every Govern- **R. 15.'**
 Annual return. ment office, and the principal officer or **P. 8, 83.**
 the prescribed person in the case of every local authority, company or other public body or association, and every private employer shall prepare, and, within thirty days from the 31st day of March in each year, deliver or cause to be delivered to the Income-tax Officer **R. 17.**
 in the prescribed form, a return in writing showing—

- (a) the name and, so far as it is known, the address of every person who was receiving on the said 31st day of March, or has received during the year ending on that date, from the authority, company, body, association or private employer, as the case may be, any income **R. 16.**
 chargeable under the head "Salaries" of such amount as may be prescribed;
- (b) the amount of the income so received by each such person, and the time or times at which the same was paid;
- (c) the amount deducted in respect of income-tax from the income of each such person.

22. (1) The Principal officer of every company shall **P. 11, 84,**
 Return of income. prepare, and, on or before the fifteenth **86, 87.**
 day of June in each year, furnish to the Income-tax Officer a return, in the prescribed form and verified in the prescribed manner, of the total income of **R. 18.**
 the company during the previous year:

Provided that the Income-tax Officer may, in his discretion, extend the date for the delivery of the return in the case of any company or class of companies.

(2) In the case of any person other than a company **P. 11, 85,**
 whose total income is, in the Income-tax Officer's opinion, **86.**
 of such an amount as to render such person liable to income-tax, the Income-tax Officer shall serve a notice upon him requiring him to furnish, within such period, not

- R. 19. being less than thirty days as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.
- P. 86. (1) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of those sub-sections, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made, in due time under this section.
- P. 88,
111. (2) The Income-tax Officer may serve on the principal officer of any company or on any person upon whom a notice has been served under sub-section (2) a notice requiring him, on a date to be therein specified, to produce, or cause to be produced, such accounts or documents as the Income-tax Officer may require:
- Provided that the Income-tax Officer shall not require the production of any accounts relating to a period more than three years prior to the previous year.
- P. 11, 99,
115. 23. (1) If the Income-tax Officer is satisfied that a return made under section 22 is correct and complete, he shall assess the total income of the assessee, and shall determine the sum payable by him on the basis of such return.
- P. 89, 90. (2) If the Income-tax Officer has reason to believe that a return made under section 22 is incorrect or incomplete he shall serve on the person who made the return a notice requiring him, on a date to be therein specified, either to attend at the Income-tax Officer's office or to produce, or to cause to be there produced, any evidence on which such person may rely in support of the return.
- P. 11. (3) On the day specified in the notice issued under sub-section (2), or as soon afterwards as may be, the Income-tax Officer, after hearing such evidence as such person may produce and such other evidence as the Income-tax Officer may require, on specified points, shall, by an order in writing, assess the total income of the assessee, and

determine the sum payable by him on the basis of such assessment.

(4) If the principal officer of any company or any other person fails to make a return under sub-section (1) or sub-section (2) of section 22, as the case may be, or fails to comply with all the terms of a notice issued under sub-section (4) of the same section or, having made a return, fails to comply with all the terms of a notice issued under sub-section (2) of this section, the Income-tax Officer shall make the assessment to the best of his judgment **and, in the case of a registered firm, may cancel its registration.* **P. 88, 89.**

**Provided that the registration of a firm shall not be cancelled until fourteen days have elapsed from the issue of a notice by the Income-tax Officer to the firm intimating his intention to cancel its registration.*

***23 A. (1)** Where the Income-tax Officer is satisfied **P. 72.** that any firm or other association of individuals carrying on any business, other than a Hindu undivided family or a company, is under the control of one member thereof. and that such firm or association has been formed or is being used for the purpose of evading or reducing the liability to tax of any member thereof, he may, with the previous approval of the Assistant Commissioner, pass an order that the sum payable as income-tax by the firm or association shall not be determined, and thereupon the share of each member in the profits and gains of the firm or association shall be included in his total income for the purpose of his assessment thereon.

Explanation.—A member of a firm or association who owns the whole or the major portion of the capital of the firm or association shall not by reason only of that fact be deemed to control the firm or association.

(2) Where the Income-tax Officer is satisfied that a company is under the control of not more than five of its members and that its profits and gains are allowed to accumulate beyond its reasonable needs, existing and contingent, having regard to the maintenance and development of its business, without being distributed to the

**Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930).*

members, or that a reasonable part of its profits and gains, having regard to the said needs, has not been distributed to its members in such manner as to render the amount distributed liable to be included in their total income, and that such accumulation or failure to distribute is for the purpose of preventing the imposition of tax upon any of the members in respect of their shares in the profits and gains so accumulated or not distributed, the Income-tax Officer may, with the previous approval of the Assistant Commissioner, pass an order that the sum payable as income-tax by the company shall not be determined, and thereupon the proportionate share of each member in the profits and gains of the company, whether such profits and gains have been distributed to the members or not, shall be included in the total income of such member for the purpose of his assessment thereon:

Provided that this sub-section shall not apply to any company which is a subsidiary company or in which the public are substantially interested.

Explanation.—For the purpose of this sub-section,—

- (a) a company shall be deemed to be a subsidiary company if, by reason of the beneficial ownership of shares therein, the control of the company is in the hands of a company not being a company to which the provisions of this sub-section apply or of two or more companies none of which is a company to which those provisions apply;
- (b) a company shall be deemed to be a company in which the public are substantially interested if shares of the company (not being shares entitled to a fixed rate of dividend, whether with or without a further right to participate in profits) carrying not less than twenty-five per cent. of the voting power have been allotted unconditionally to, or acquired unconditionally by, and are at the end of the previous year beneficially held by, the public (not including a company to which the provisions of this sub-section apply) and if any such shares have in the

course of such previous year been the subject of dealings any stock exchange in British India or are in fact freely transferable by the holders to other members of the public;

(c) unless the contrary is proved, a company shall be deemed to be under the control of any persons where the majority of the voting power or shares is in the hands of those persons or of relatives or nominees of those persons;

(d) "nominee" means a person who may be required to exercise his voting power on the directions of, or holds shares directly or indirectly on behalf of, another person.

(2) The Assistant Commissioner shall not give his approval to any order proposed to be passed by the Income-tax Officer under this section, until he has given the firm, association or company concerned an opportunity of being heard.

(4) (i) Where any member of a firm or association of individuals makes default in the payment of tax on his share of profits and gains which has been included in his total income under the provisions of sub-section (1), such tax may be recovered from the firm or association, as the case may be. **P. 115.**

(ii) Where the proportionate share of any member of a company in the undistributed profits and gains of the company has been included in his total income under the provisions of sub-section (2), the tax payable in respect thereof shall be recoverable from the company and may be recovered from such member, if there are not sufficient funds in the hands of the company to pay the tax, or if the winding up of the company has commenced.

(iii) Where tax is recoverable from a company, firm or other association under this sub-section, a notice of demand shall be served upon it in the prescribed form showing the sum so payable, and such company, firm or association shall be deemed to be the assessee in respect of such sum, for the purposes of Chapter VI.

(5) Where tax has been paid in respect of any undistributed profits and gains of a company under this section,

and such profits and gains are subsequently distributed in any year, the proportionate share therein of any member of the company shall be excluded in computing his total income of that year.

P. 49, 94. **24.** (1) Where any assessee sustains a loss of profits or gains in any year under any of the heads mentioned in section 6, he shall be entitled to have the amount of the loss set-off against his income, profits or gains under any other head in that year.

Set-off of loss in computing aggregate income.

(2) Where the assessee is a registered firm, and the loss sustained cannot wholly be set-off under sub-section (1), any member of such firm *or any person who being a minor has been admitted to the benefits of partnership in such firm* shall be entitled to have set-off against any income, profits or gains of the year in which the loss was sustained in respect of which the tax is payable by him such amount of the loss not already set-off as is proportionate to his share in the firm *or to his share of the benefits of partnership, as the case may be.*

P. 92.

***24A.** (1) When it appears to the Income-tax Officer that any person may leave British India during the current financial year, or shortly after its expiry, and that he has no present intention of returning, the Income-tax Officer may proceed to assess him on his total income for the period from the expiry of the last previous year for which he has been assessed to the probable date of his departure from British India. For each completed previous year included in this period an assessment shall be made on the total income of such person at the rate at which it would have been charged had such income been fully assessed, and for the period from the expiry of the last of such previous years to the probable date of departure, the Income-tax Officer shall estimate the total income of such person and assess it at the rate in force for the financial year in which such assessment is made:

Provided that nothing herein contained shall authorise an Income-tax Officer to assess any income,

*Inserted by the Indian Income-tax (Second Amendment) Act, 1953 (XVIII of 1953).

profits or gains which have escaped assessment or have been assessed at too low a rate in respect of which he is debarred from issuing a notice under section 34.

(2) For the purpose of making an assessment under sub-section (1), the Income-tax Officer may serve a notice upon such person requiring him to furnish, within such time not being less than seven days as may be specified in the notice, a return in the same form and verified in the same manner as a return under sub-section (2) of section 22, setting forth (along with such other particulars as may be provided for in the notice) his total income for each of the completed previous years comprised in the period first referred to in sub-section (1) and his estimated total income for the period from the expiry of the last such completed previous year to the probable date of his departure; and the provisions of this Act shall so far as may be, apply as if the notice were a notice issued under sub-section (2) of section 22.

*24B. (1) Where a person dies, his executor, administrator or other legal representative shall be liable to pay out of the estate of the deceased person to the extent to which the estate is capable of meeting the charge the tax assessed as payable by such person, or any tax which would have been payable by him under this Act if he had not died. P. 93.

(2) Where a person dies before he is served with a notice under sub-section (2) of section 22 or section 34, as the case may be, the Income-tax Officer may serve on his executor, administrator or other legal representative a notice under sub-section (2) of section 22 or under section 34, as the case may be, and may proceed to assess the total income of the deceased person as if such executor, administrator or other legal representative were the assessee.

(3) Where a person dies, without having furnished a return which he has been required to furnish under the provisions of sub-section (2) of section 22, or having furnished a return which the Income-tax Officer has reason to believe to be incorrect or incomplete, the

Income-tax Officer, may make an assessment of the total income of such person and determine the tax payable by him on the basis of such assessment, and for this purpose may require from the executor, administrator or other legal representative of the deceased person any accounts, documents or other evidence which he might under the provisions of sections 22 and 23 have required from the deceased person.

S. 14, 36.

25. (1) Where any business, profession or vocation in which income-tax was at any time charged under the provisions of the Indian Income-tax Act, 1922 is discontinued in any year an assessment may be made in that year on the basis of the income, profits or gains of the period between the end of the previous year and the date of such discontinuance in addition to the assessment, if any, made on the basis of the income, profits or gains of the previous year.

Assessment in case of discontinued business.

S. 36.

(2) Any person discontinuing any such business, profession or vocation shall give to the Income-tax Officer notice of such discontinuance within fifteen days thereof and, where any person fails to give the notice required by this sub-section, the Income-tax Officer may direct that a sum shall be recovered from him by way of penalty not exceeding the amount of tax subsequently assessed on him in respect of any income, profits or gains of the business, profession or vocation up to the date of its discontinuance.

P. 14, 34.

(3) Where any business, profession or vocation in which tax was at any time charged under the provisions of the Indian Income-tax Act, 1922, is discontinued no tax shall be payable in respect of the income, profits and gains of the period between the end of the previous year and the date of such discontinuance, and the assessee may further claim that the income, profits and gains of the previous year shall be deemed to have been the income, profits and gains of the said period. Where any such claim is made, an assessment shall be made on the basis of the income, profits and gains of the

* Amended by the Indian Income-tax (Amendment) Act, 1924 (III of 1924).

† Repealed by the Indian Income-tax (Amendment) Act, 1924 (III of 1924).

said period, and if an amount of tax has already been paid in respect of the income, profits and gains of the previous year exceeding the amount payable on the basis of such assessment, a refund shall be given of the difference.

(4) Where an assessment is to be made under sub-section (1) or sub-section (3), the Income-tax Officer may serve on the person whose income, profits and gains are to be assessed, or, in the case of a firm, on any person who was a member of such firm at the time of its discontinuance, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) or section 22, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section.

***25-A.** (1) Where, at the time of making an assessment **P. 70.**
 under section 23, it is claimed by or on
 behalf of any member of a Hindu family
 undivided family. ^{Assessment after} ^{partition of a Hindu} ^{undivided family.} hitherto† *assessed* as undivided that a partition has taken place among the members of such family, the Income-tax Officer shall make such inquiry thereinto as he may think fit, and if he is satisfied that a separation of the members of the family has taken place and that the joint family property has been partitioned among the various members or groups of members in definite portions† he shall record an order to that effect:

Provided that no such order shall be recorded until notices of the inquiry have been served on all the members of the family.

(2) Where such an order has been passed, the Income-tax Officer shall make an assessment of the total income received by or on behalf of the joint family as such, as if no separation or partition had taken place, and each member or group of members shall in addition to any income-tax for which he or it may be separately liable and notwithstanding anything contained in sub-section (1) of section 14, be liable for a share of the tax on the

*Inserted by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

†Inserted by the Indian Income-tax (Second Amendment) Act, 1930 (XXII of 1930).

income so assessed according to the portion of the joint family property allotted to him or it:

and the Income-tax Officer shall make assessments accordingly on the various members and groups of members in accordance with the provisions of section 23:

Provided that all the separated members and groups of members shall be liable jointly and severally for the tax assessed on the total income received by or on behalf of the joint family as such.

(1) Where such an order has not been passed in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed, for the purposes of this Act, to continue to be a Hindu undivided family.

P. 97.

26. (1) Where, at the time of making an assessment under section 23, it is found that a change in constitution of a firm, change has occurred in the constitution of a firm or that a firm has been newly constituted, the assessments on the firm and on the members thereof shall, subject to the provisions of this Act, be made as if the firm had been constituted throughout the previous year as it is constituted at the time of making the assessment, and as if each member had received a share of the profits of that year proportionate to his interest in the firm at the time of making the assessment.

P. 98.

(2) Where at the time of making an assessment under section 23, it is found that the person carrying on any business, profession or vocation has been succeeded in such capacity by another person, the assessment shall be made on such person succeeding, as if he had been carrying on the business, profession or vocation throughout the previous year, and as if he had received the whole of the profits for that year.

P. 10.

26-A. (1) Application may be made to the Income-tax Officer on behalf of any firm, constituted under an instrument of partnership specifying the individual shares of the partners, for regis-

*Inserted by the Indian Income-tax (Second Amendment) Act, 1957 (XXII) of 1957.

*Substituted for the original section by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

†Inserted by the Indian Income-tax (Amendment) Act, 1957 (XXI) of 1957.

tration for the purposes of this Act and of any other enactment for the time being in force relating to income-tax or super-tax.

(2) The application shall be made by such person or persons, and at such times and shall contain such particulars and shall be in such form, and be verified in such manner, as may be prescribed; and it shall be dealt with by the Income-tax Officer in such manner as may be prescribed. **P. 87. R. 2-6.**

27. Where an assessee or, in the case of a company, the principal officer thereof, within one month from the service of a notice of demand issued as hereinafter provided, satisfies the Income-tax Officer that he was prevented by sufficient cause from making the return required by section 22, or that he did not receive the notice issued under sub-section (4) of section 22, or sub-section (2) of section 23, or that he had not a reasonable opportunity to comply, or was prevented by sufficient cause from complying, with the terms of the last-mentioned notices, the Income-tax Officer shall cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of section 23. **P. 86.**

Cancellation of assessment when cause is shown.

*28. (1) If the Income-tax Officer, the Assistant Commissioner or the Commissioner, in the course of any proceedings under this Act, is satisfied that an assessee has concealed the particulars of his income or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, he may direct that the assessee shall, in addition to the income-tax payable by him, pay by way of penalty a sum not exceeding the amount of the income-tax which would have been avoided if the income so returned by the assessee had been accepted as the correct income. **P. 86, 87.**

Penalty for concealment of income or improper distribution of profits.

(2) If the Income-tax Officer, the Assistant Commissioner or the Commissioner, in the course of any proceedings under this Act, is satisfied that the profits of a registered firm have been distributed otherwise than in

*Substituted for the original section by the Indian Income-tax (Amendment) Act, 1930, (XXI of 1930).

accordance with the shares of the partners as shown in the instrument of partnership registered under this Act governing such distribution, and that any partner has thereby returned his income below its real amount, he may direct that such partner shall, in addition to the income-tax payable by him, pay by way of penalty a sum not exceeding the amount of income-tax which has been avoided, or would have been avoided if the income returned by such partner had been accepted as his correct income; and no refund or other adjustment shall be claimable by any other partner by reason of such direction.

(2) No order shall be made under sub-section (1) or sub-section (2), unless the assessee or partner, as the case may be, has been heard, or has been given a reasonable opportunity of being heard.

(3) No prosecution for an offence against this Act shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

(5) An Assistant Commissioner or a Commissioner, who has made an order under sub-section (1) or sub-section (2), shall forthwith send a copy of the same to the Income-tax Officer.

P. 100.

29. When the Income-tax Officer has determined a sum to be payable by an assessee under section 23, or when an order has been passed under sub-section (2) of section 25 or section 28 for the payment of a penalty, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

R. 20.

P. 51, 86,
88, 101,
140.

30. (1) Any assessee objecting to the amount or rate at which he is assessed under section 23 or section 27, or denying his liability to be assessed under this Act, or objecting to a refusal of an Income-tax Officer **to register a firm under section 26A* or to make a fresh assessment under section 27, or to any order against him under sub-section (2) of section 25 †or section 25-A or section 28, made by an Income-tax

*Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

†Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930).

Officer, may appeal to the Assistant Commissioner against the assessment or against such refusal or order :

Provided that no appeal shall lie in respect of an assessment made under sub-section (4) of section 23, or under that sub-section read with section 27.

(2) The appeal shall ordinarily be presented within thirty days of receipt of the notice of demand relating to the assessment or penalty objected to, **or of the intimation of the refusal to register a firm under section 26-A*, or of the date of the refusal to make a fresh assessment under section 27, as the case may be; but the Assistant Commissioner may admit an appeal after the expiration of the period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

P. 101.

R. 21.

(3) The appeal shall be in the prescribed form and shall be verified in the prescribed manner.

31. (1) The Assistant Commissioner shall fix a day and place for the hearing of the appeal, and may from time to time adjourn the hearing.

P. 102,
103.

Hearing of appeal.

(2) The Assistant Commissioner may, before disposing of any appeal, make such further inquiry as he thinks fit, or cause further inquiry to be made by the Income-tax Officer.

(3) In disposing of an appeal the Assistant Commissioner may, in the case of an order of assessment,—

(a) confirm, reduce, enhance or annul the assessment,
or

(b) set aside the assessment and direct the Income-tax Officer to make a fresh assessment after making such further inquiry as the Income-tax Officer thinks fit or the Assistant Commissioner may direct, and the Income-tax Officer shall thereupon proceed to make such fresh assessment.

*†or, in the case of an order refusing *to register a firm under section 26A†, or to make a fresh assessment under section 27,*

*Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

†Inserted by the Indian Income-tax (Second Amendment) Act, 1930 (XXII of 1930).

(c) confirm such order, or cancel it and direct the Income-tax Officer ^{to register the firm or to make a fresh assessment*} as the case may be; or, in the cases of an order under sub-section (2) of section 2 or section 28,—

(a) confirm, cancel or vary such order :

Provided that the Assistant Commissioner shall not enhance an assessment unless the appellant has had a reasonable opportunity of showing cause against such enhancement.

P. 103,
140.

32. (1) Any assessee objecting to an order passed by an Assistant Commissioner under section 28 or to an order enhancing his assessment under sub-section (5) of section 31, may appeal to the Commissioner within thirty days of ~~the date on which he was served with notice of such order.~~

R. ~~31~~²²
P. 87.

(2) The appeal shall be in the prescribed form, and shall be verified in the prescribed manner.

(3) In disposing of the appeal the Commissioner may, after giving the appellant an opportunity of being heard, pass such orders thereon as he thinks fit.

P. 104.

33. (1) The Commissioner may of his own motion call for the record of any proceeding under this Act which has been taken by any authority subordinate to him or by himself when exercising the power of an Assistant Commissioner under sub-section (1) of section 5.

(2) On receipt of the record the Commissioner may make such enquiry or cause such inquiry to be made and, subject to the provisions of this Act, may pass such orders thereon as he thinks fit :

Provided that he shall not pass any order prejudicial to an assessee without hearing him or giving him a reasonable opportunity of being heard.

*Inserted by the Indian Income-tax (Second Amendment) Act, 1955 (XVIII of 1955).

²²Substituted by the Indian Income-tax (Second Amendment) Act, 1955 (XVIII of 1955).

***33-A.** (1) Any person aggrieved by an order of an Income-tax Officer under sub-section (1) or sub-section (2) of section 23-A may, within thirty days of the date on which he was served with notice of such order, lodge an appeal in the office of the Commissioner.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner. R. 22-A
P. 87.

(3) The Commissioner shall refer such appeal, with a statement of his own opinion thereon, to a Board of Referees for decision; and the Board of Referees shall decide the appeal after hearing the appellant and any person deputed by the Commissioner: P. 104-A.

Provided that, before making a reference to a Board of Referees, the Commissioner may, and at the request of the appellant shall, in exercise of his powers of revision under section 33, decide the matters in dispute, and thereupon the assessee may withdraw his appeal or proceed with it.

(4) The decision of the Board of Referees shall be forwarded to the Commissioner who shall transmit it to the Income-tax Officer who passed the original order, and shall also send copies to each Income-tax Officer who has made any assessment consequent upon such order: and where a decision reverses or modifies the order of the Income-tax Officer, fresh assessments shall be made in accordance therewith, or such consequential adjustments as may be required shall be made in any assessment already made.

(5) The decision of a Board of Referees shall not be subject to appeal to any Income-tax authority, and shall not be revised by the Commissioner in exercise of his powers under section 33. P. 104.

(6) A Board of Referees shall consist of not less than three and not more than five persons, of whom not less than one-half shall be non-officials having business experience, and one shall be a judicial officer not inferior in rank to a Subordinate Judge or a Judge of a Small Cause Court who has held judicial office for a period of not less than ten years.

*Inserted by the Indian Income-tax (Amendment) Act, 1950 (XXI of 1950).

(7) Subject to the provisions of sub-section (6), the Central Board of Revenue may make rules regulating the formation, composition and procedure of Boards of Referees.

P. 87,
105.

34. If for any reason income, profits or gains chargeable to income-tax has escaped assessment in any year or has been assessed at too low a rate, the Income-tax Officer may, at any time within one year of the end of that year, serve on the person liable to pay tax on such income, profits or gains, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22 and may proceed to assess or reassess such income, profits or gains, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section :

Provided that the tax shall be charged at the rate at which it would have been charged had the income, profits or gains not escaped assessment or full assessment, as the case may be.

P. 106.

35. *(1) *The Commissioner or Assistant Commissioner may, at any time within one year from the date of any order passed by him in appeal or, in the case of the Commissioner, in revision under section 33 and the Income-tax Officer may, at any time within one year from the date of any demand made upon an assessee, on his own motion rectify any mistake apparent from the record of the *appeal, revision or assessment, as the case may be, and shall within the like period rectify any such mistake which has been brought to his notice by *the assessee :*

Provided that no such rectification shall be made, having the effect of enhancing an assessment unless the *Commissioner, the Assistant Commissioner or the Income-tax Officer, as the case may be, has given notice to the assessee of his intention so to do and has allowed him a reasonable opportunity of being heard.

*Amended by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

(2) Where any such rectification has the effect of reducing the assessment, the Income-tax Officer shall make any refund which may be due to such assessee.

(3) Where any such rectification has the effect of enhancing the assessment, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable, and such notice of demand shall be deemed to be issued under section 29, and the provisions of this Act shall apply accordingly.

36. In the determination of the amount of tax or of a refund payable under this Act, fractions of an anna less than six pies shall be disregarded, and fractions of an anna equal to or exceeding six pies shall be regarded as one anna. **P. 107.**

Tax to be calculated to nearest anna.

37. The Income-tax Officer, Assistant Commissioner and Commissioner shall, for the purposes of this Chapter, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit in respect of the following matters, namely:— **P. 89, 106.**

Power to take evidence on oath, etc.

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents; and
- (c) issuing commissions for the examination of witnesses;

and any proceeding before an Income-tax Officer, Assistant Commissioner or Commissioner under this Chapter shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 **and for the purposes of section 196* of the Indian Penal Code. **P. 89.**

38. The Income-tax Officer or Assistant Commissioner may, for the purposes of this Act,— **P. 89.**

Power to call for information.

- (1) require any firm, or Hindu undivided family to furnish him with a return of the members of the firm, or of the manager or adult male members of the family, as the case may be, and of their addresses;

* Inserted by the Indian Income-tax (Second Amendment) Act, 1930 (XXII of 1930).

(2) require any person whom he has reason to believe to be a trustee, guardian, or agent, to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent, and of their addresses.

^{*}(3) require any person whom he has reason to believe to be engaged in business, to furnish him with a return containing particulars of the location and style of his principal place of business, and of his branch businesses, if any, the names and addresses of his partners in any business, and the extent of his own share and the shares of all such partners in the profits of such business or businesses.

P 89.

39. The Income-tax Officer or Assistant Commissioner, or any person authorised in writing in this behalf by the Income-tax Officer or Assistant Commissioner, may inspect and, if necessary, take copies or cause copies to be taken, of any register of the members, debentureholders or mortgagees of any company or of any entry in such register.

Power to inspect the register of members of any company.

CHAPTER V.

LIABILITY IN SPECIAL CASES.

P. 108.

40. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of British India (all of which persons are hereinafter in this section included in the term "beneficiary") being in receipt on behalf of such beneficiary of any income, profits or gains chargeable under this Act, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in British India, and in direct receipt of such income, profits or gains, and all the provisions of this Act shall apply accordingly.

* Inserted by the Indian Income-tax Amendment Act, 1933 (XVIII of 1933).

41. In the case of income, profits or gains chargeable **P. 108.**
 under this Act which are received by
 Courts of Wards, etc. the Courts of Wards, the Adminis-
 trators-General, the Official Trustees or by any receiver
 or manager (including any person whatever his designa-
 tion who in fact manages property on behalf of another)
 appointed by or under any order of a Court, the tax shall
 be levied upon and recoverable from such Court of Wards,
 Administrator-General, Official Trustee, receiver or
 manager in the like manner and to the same amounts as
 it would be leviable upon and recoverable from any per-
 son on whose behalf such income, profits or gains are re-
 ceived, and all the provisions of this Act shall apply ac-
 cordingly.

42. (1) In the case of any person residing out of **P. 15, 69,**
 British India, all profits or gains accru- **110,**
 c. Non-residents. ing or arising to such person, whether **111.**
 directly or indirectly, through or from any business con-
 nection or property in British India, shall be deemed to **R. 33.**
 be income accruing or arising within British India, and
 shall be chargeable to income-tax in the name of the agent
 of any such person, and such agent shall be deemed to be,
 for all the purposes of this Act, the assessee in respect of
 such income-tax:

Provided that any arrears of tax may be recovered **P. 115.**
 also in accordance with the provisions of this Act from
 any assets of the non-resident person which are, or may
 at any time come, within British India.

(2) Where a person not resident in British India, and **P. 111.**
 not being a British subject or a firm or company con-
 stituted within His Majesty's dominions or a branch
 thereof, carries on business with a person resident in
 British India, and it appears to the Income-tax Officer
 or the Assistant Commissioner, as the case may be, that
 owing to the close connection between the resident and
 the non-resident person and to the substantial control
 exercised by the non-resident over the resident, the course
 of business between those persons is so arranged, that
 the business done by the resident in pursuance of his
 connection with the non-resident produces to the resident
 either no profits or less than the ordinary profits which

might be expected to arise in that business, the profits derived therefrom or which may reasonably be deemed to have been derived therefrom, shall be chargeable to income-tax in the name of the resident person who shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax.

* (3) Where any profits or gains have accrued or arisen to any person directly or indirectly from the sale in British India by him or by any agency or branch on his behalf of any merchandise exported to British India by him or any agency or branch on his behalf from any place outside British India, the profits or gains shall be deemed to have accrued and arisen and to have been received in British India, and no allowance shall be made under subsection (2) of section 10 in respect of any buying or other commission whatsoever not actually paid, or of any other amounts not actually spent, for the purpose of earning such profits or gains.

P. 111.

43. Any person employed by or on behalf of a person residing out of British India, or having any business connection with such person, or through whom such person is in the receipt of any income, profits or gains upon whom the Income-tax Officer has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for all the purposes of this Act, be deemed to be such agent :

Agents to include persons treated as such.

Provided that no person shall be deemed to be the agent of a non-resident person, unless he has had an opportunity of being heard by the Income-tax Officer as to his liability.

P. 96.

44. Where any business, profession or vocation carried on by a firm has been discontinued, every person who was at the time of such discontinuance a member of such firm shall be jointly and severally liable for the amount of the tax payable in respect of the income, profits and gains of the firm.

Liability in case of a discontinued firm or partnership.

*Inserted by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

CHAPTER V-A.*

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF SHIPPING.

P. 114.

44-A. The provision of this Chapter shall, notwithstanding anything contained in the other provisions of this Act, apply for the purpose of the levy and recovery of tax in the case of any person who resides out of British India and carries on business in British India in any year as the owner or charterer of a ship (such person hereinafter in this Chapter being referred to as the principal), unless the Income-tax Officer is satisfied that there is an agent of such principal from whom the tax will be recoverable in the following year under the other provisions of this Act.

44-B. (1) Before the departure from any port in British India of any ship in respect of which the provisions of this Chapter apply, the master of the ship shall prepare and furnish to the Income-tax Officer a return of the full amount paid or payable to the principal, or to any person on his behalf, on account of the carriage of all passengers, live-stock or goods shipped at that port since the last arrival of the ship thereat.

(2) On receipt of the return, the Income-tax Officer shall assess the amount referred to in sub-section (1), and for this purpose may call for such accounts or documents as he may require, and one-twentieth of the amount so assessed shall be deemed to be the amount of the profits and gains accruing to the principal on account of the carriage of the passengers, live-stock and goods shipped at the port.

(3) When the profits and gains have been assessed as aforesaid, the Income-tax Officer shall determine the sum payable as tax thereon at the rate for the time being applicable to the total income of a company, and such sum shall be payable by the master of the ship, and a port-clearance shall not be granted to the ship until the Customs-collector, or other officer duly authorised to grant the same, is satisfied that the tax has been duly paid.

*Inserted by the Indian Income-tax (Further Amendment) Act, 1923 (XXVII of 1923).

44-C. Nothing in this Chapter shall be deemed to prevent a principal from claiming, in any year following that in which any payment has been made on his behalf under this Chapter, that an assessment be made of his total income in the previous year, and that the tax payable on the basis thereof be determined in accordance with the other provisions of this Act, and, if he so claims, any such payment as aforesaid shall be treated as a payment in advance of the tax and the difference between the sum so paid, and the amount of tax found payable by him shall be paid by him or refunded to him, as the case may be.

Adjustment.

CHAPTER VI.

RECOVERY OF TAX AND PENALTIES.

P. 115.

45. Any amount specified as payable in a notice of demand *under sub-section (4) of section 23-A or under section 29 or an order under section 31 or section 32 or section 33, shall be paid within the time, at the place and to the person mentioned in the notice or order, or if a time is not so mentioned, then on or before the first day of the second month following the date of the service of the notice or order, and any assessee failing so to pay shall be deemed to be in default, provided that, when an assessee has presented an appeal under section 30 *or under section 33-A, the Income-tax Officer may in his discretion treat the assessee as not being in default as long as such appeal is undisposed of.

Tax when payable.

P. 115.

46.(1) When an assessee is in default in making a payment of income-tax the Income-tax Officer may in his discretion direct that, in addition to the amount of the arrears, a sum not exceeding that amount shall be recovered from the assessee by way of penalty.

†(1-A) For the purposes of sub-section (1) the Income-tax Officer may direct the recovery of any sum less than the amount of the arrears and may enhance the sum

* Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930).

† Inserted by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

so directed to be recovered from time to time in the case of a continuing default, so however that the total sum so directed to be recovered shall not exceed the amount of the arrears payable.

(2) The Income-tax Officer may forward to the Collector a certificate under his signature specifying the amount of arrears due from an assessee, and the Collector, on receipt of such certificate, shall proceed to recover from such assessee the amount specified therein as if it were an arrear of land revenue. **P. 115.**

**Provided that without prejudice to any other powers of the Collector in this behalf, he shall for the purpose of recovering the said amount have in respect of the attachment and sale of debts due to the assessee the powers which under the Code of Civil Procedure, 1908, a Civil Court has in respect of the attachment and sale of debts due to a judgment debtor for the purpose of the recovery of an amount due under a decree.*

(3) In any area, with respect to which the Commissioner has directed that any arrears may be recovered by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the province, the Income-tax Officer may proceed to recover the amount due by such process. **P. 115.**

(4) The Commissioner may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under subsection (3). **P. 115.**

(5) If any assessee is in receipt of any income chargeable under the head "Salaries," the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears due from such assessee, and such person shall comply with any such requisition and shall pay the sums so deducted to the credit of the Government of India, or as the Central Board of Revenue directs. **P. 115.**

* Inserted by the Indian Income-tax (Second Amendment) Act, 1953 (XVIII of 1953).

(6) The Local Government may direct with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

P. 115. (7) Save in accordance with the provisions of sub-section (1) of section 42, no proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in which any demand is made under this Act.

P. 115. 47. Any sum imposed by way of penalty under the provisions of sub-section (2) of section 25, section 28 or sub-section (1) of section 46, shall be recoverable in the manner provided in this Chapter for the recovery of arrear of tax.

Recovery of penalties.

CHAPTER VII.

REFUNDS.

P. 11, 82, 116. 48. (1) If a shareholder in a company who has received any dividend therefrom satisfies the Income-tax Officer *or other authority appointed by the Governor General in Council in this behalf that the rate of income-tax applicable to the profits or gains of the company at the time of the declaration of such dividend is greater than the rate applicable to his total income of the year in which such dividend was declared †or that his total income in such year is below the minimum chargeable with income-tax he shall, on production of the certificate received by him under the provisions of section 20, be entitled to a refund on the amount of such dividend (including the amount of the tax thereon) calculated at the difference between those rates †or at the rate applicable to the profits and gains of the company at the time of the declaration of such dividend, as the case may be.

Refunds.

* Inserted by the Indian Income-tax (Second Amendment) Act, 1930 (XXII of 1930).

† Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

(2) If a member of a registered firm **or any person who being a minor has been admitted to the benefits of partnership in such firm* satisfies the Income-tax Officer *† or other authority appointed by the Governor General in Council in this behalf* that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been levied on the profits or gains of the firm of that year **or that his total income of the previous year was below the minimum chargeable with income-tax*, he shall be entitled to a refund on his share of those profits or gains calculated at the difference between those rates **or at the rate at which income-tax has been levied, as the case may be.* **P. 10, 11, 71, 94, 116.**

(3) If the owner of a security from the interest on which, or any person from whose salary, income-tax has been deducted in accordance with the provisions of section 18, satisfies the Income-tax Officer *† or other authority appointed by the Governor General in Council in this behalf* that the rate of income-tax applicable to his total income of the previous year was less than the rate at which income-tax has been charged in making such deduction in that year **or that his total income of the previous year was below the minimum chargeable with income-tax*, he shall be entitled to a refund on the amount of interest or salary from which such deduction has been made calculated at the difference between those rates **or at the rate at which income tax has been deducted, as the case may be.* **P. 11, 76, 78, 116.**

‡(4) For the purposes of this section. 'total income' includes, in the case of any person not resident in British India, all income, profits and gains wherever arising, accruing or received, which, if arising, accruing or received in British India, would be included in the computation of total income under section 16. **P. 116.**

‡(5) Nothing in this section shall entitle to any refund any person not resident in British India who is neither a British subject as defined in section 27 of the **P. 116.**

***Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

† Inserted by the Indian Income-tax (Second Amendment) Act, 1930 (XXII of 1930).

‡ Inserted by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

British Nationality and Status of Aliens Act, 1914, nor a subject of a State in India.

P. 117.

*48-A. (1) If in any case not provided for by section 48 or by the provisions relating to refunds elsewhere contained in this Act the Income-tax Officer is satisfied, upon claim made in this behalf, that tax has been paid by or on behalf of any person with which he was not properly chargeable or which was in excess of the amount with which he was properly chargeable, the Income-tax Officer shall allow a refund to such person of the amount so paid or so paid in excess.

(2) The Assistant Commissioner in the exercise of his appellate powers, or the Commissioner in the exercise of his appellate powers or powers of revision is satisfied to the like effect shall in like manner cause a refund to be made by the Income-tax Officer of any amount found to have been wrongly paid or paid in excess.

(3) Nothing in this section shall operate to validate any objection or appeal which is otherwise invalid or to authorise the revision of any assessment or other matter which has become final and conclusive, or the review by any officer of a decision of his own which is subject to appeal or revision, or where any relief is specifically provided elsewhere in this Act, to entitle any person to any relief other or greater than that relief.

P. 120,
121,
123.

49. (1) If any person who has paid Indian income-tax for any year on any part of his income proves to the satisfaction of the Income-tax Officer that he has paid United Kingdom income-tax for that year in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained, relief under the provision of section 27 of the Finance Act, 1920. is less than the Indian rate of tax charged in respect of that part of his income, he shall be entitled to a refund of a sum calculated on that part of his income at a rate equal to the difference between the Indian rate of tax for the

* Inserted by the Indian Income-tax (Second Amendment) Act, 1955 (XVIII of 1955).

† Inserted by the Indian Income-tax (Amendment) Act, 1954 (XXIX of 1954).

appropriate rate of United Kingdom income-tax, whichever is less, and the rate at which he was entitled to, and obtained, relief under that section :

(2) In sub-section (1)—

(a) the expression “Indian income-tax” means income-tax and super-tax charged in accordance with the provisions of this Act;

(b) the expression “Indian rate of tax” means the amount of the Indian income-tax divided by the income on which it was charged;

(c) the expression “United Kingdom income-tax” means income-tax and super-tax chargeable in accordance with the provisions of the Income-tax Acts.

†(d) the expression ‘appropriate rate of United Kingdom income-tax’ has the meaning assigned to that expression in section 27 of the Finance Act, 1920, as amended by the Finance Act, 1927.

***49-A.** Where under any of the provisions of this Act, a refund is found to be due to any person, the Income-tax Officer, Assistant Commissioner or Commissioner, as the case may be, may, in lieu of payment of the refund, set off the amount to be refunded, or any part of that amount against the tax, if any, remaining payable by the person to whom the refund is due

***49-B.** Where through death, incapacity, bankruptcy, liquidation or other cause, a person who would but for such cause have been entitled to a refund under any of the provisions of this Act, or to make a claim under section 48 or 48-A or 49, is unable to receive such refund or to make such claim, his executor, administrator or other legal representative, or the trustee or receiver, as the case may be, shall be entitled to receive such refund or to make such claim for the benefit of such person or his estate. **P. 118.**

* Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

† Inserted by the Indian Income-tax (Amendment) Act, 1934 (XXIX of 1934).

P. 126.

50. No claim to any refund of income-tax under this Chapter shall be allowed, unless it is made within one year from the last day of the year in which the tax was recovered *or before the last day of the financial year commencing after the expiry of the "previous year", as defined in clause (11) of section 2 in which the income arose on which the tax was recovered, whichever period may expire later: Provided that a claim to refund under section 49 may be admitted after the period of limitation herein prescribed, when the applicant satisfies the Commissioner, or an Assistant Commissioner of Income-tax specially empowered in this behalf by the Central Board of Revenue, that he had sufficient cause for not making the claim within such period.

1. 21-A
P. 127.

†50-A. (1) Any person objecting to a refusal of an Appeal against Income-tax Officer to allow a claim to refund of refund a refund under section 48 or 48-A or 49 or to the amount of the refund made in any such case, may appeal to the Assistant Commissioner.

(2) The appeal shall be presented within thirty days of the date on which the refusal of the refund or the amount of the refund allowed was communicated to the appellant.

(3) The appeal shall be made in the prescribed form and shall be verified in the prescribed manner.

(4) The Assistant Commissioner may, after giving the appellant an opportunity of being heard, pass such orders as he thinks fit.

CHAPTER VIII.

OFFENCES AND PENALTIES.

P. 76, 90.

51. If a person fails without reasonable cause or excuse—
Failure to make payments or deliver returns or statements or allow inspection.

(a) to deduct and pay any tax as required by section 18 or under sub-section (5) of section 46;

* Inserted by the Indian Income-tax (Second Amendment) Act, 1950 (XXII of 1950).

† Inserted by the Indian Income-tax (Second Amendment) Act, 1955 (XVIII of 1955).

(b) to furnish a certificate required by sub-section (g) of section 18 or by section 20 to be furnished;

(c) to furnish in due time any of the returns mentioned in †section 19-A, *section 20-A, section 21, section 22, or section 38; P. 83, 84, 85, 86, 88.

(d) to produce, or cause to be produced, on or before the date mentioned in any notice under sub-section (4) of section 22, such accounts and documents as are referred to in the notice;

(e) to grant inspection or allow copies to be taken in accordance with provisions of section 39,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

52. If a person makes a statement in a verification P. 87, 101.
 False statement in mentioned in †section 19-A or *section 20-A or section 22, †or sub-section (2) of section 26-A, or sub-section (3) of section 30 or sub-section (2) of section 32 †or sub-section (2) of section 33-A *or sub-section (3) of section 50-A which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

53. (1) A person shall not be proceeded against for an offence under section 51 or section 52 except at the instance of the Assistant Commissioner. P. 87, 128.
 Prosecution to be at instance of Assistant Commissioner.

(2) The Assistant Commissioner may stay any such proceeding or compound any such offence.

† Inserted by the Indian Income-tax (Amendment) Act, 1926 (XXIV of 1926).

*Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

‡ Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930).

54. (1) All particulars contained in any statement made, return furnished or accounts or documents produced under the provisions of this Act, or in any evidence given, or affidavit or deposition made, in the course of any proceedings under this Act other than proceedings under this Chapter, or in any record of any assessment proceeding, or any proceeding, relating to the recovery of a demand, prepared for the purposes of this Act, shall be treated as confidential, and, notwithstanding anything contained in the Indian Evidence Act, 1872, no Court^{I of 1872.} shall, save as provided in this Act, be entitled to require any public servant to produce before it any such return, accounts, documents or record or any part of any such record, or to give evidence before it in respect thereof.

(2) If a public servant discloses any particulars contained in any such statement, return, accounts, documents, evidence, affidavit, deposition or record, he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine :

Provided that nothing in this section shall apply to the disclosure—

- (a) of any such particulars for the purposes of a prosecution under * . . . the Indian Penal Code^{XLV of 1860.} in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, or for the purposes of a prosecution under this Act, or
- (b) of any such particulars to any person acting in the execution of this Act where it is necessary to disclose the same to him for the purposes of this Act, or
- (c) of any such particulars occasioned by the lawful employment under this Act of any process for the service of any notice or the recovery of any demand, or
- †(cc) of any such particulars occasioned by the lawful exercise by a public servant of his

*Amended by the Indian Income-tax (Second Amendment) Act, 1930 (XXII of 1930).

† Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

powers under the Indian Stamp Act, 1899, to impound an insufficiently stamped document, or

(d) of such facts to an authorised officer of the United Kingdom, as may be necessary to enable relief to be given under section 27 of the Finance Act, 1920, or a refund to be given under section 49 of this Act:

Geo.

*Provided, further, that nothing in this section shall apply to the production by a public servant before a Court of any document, declaration or affidavit filed, or the record of any statement or deposition made in a proceeding under section 26A, or to the giving of evidence by a public servant in respect thereof.

Provided, further, that no prosecution shall be instituted under this section except with the previous sanction of the Commissioner.

CHAPTER IX.

SUPER-TAX.

55. In addition to the income-tax charged for any year, there shall be charged, levied and paid for that year in respect of the total income of the previous year of any †individual, Hindu undivided family, company, unregistered firm or other association of individuals, not being a registered firm, ‡an additional duty of income-tax (in this Act referred to as super-tax) at the rate or rates laid down for that year by Act of the Indian Legislature.

P. 2, 10,
11, 12,
130.

Provided that, where the profits and gains of an unregistered firm have been assessed to super-tax, super-tax shall not be payable by an individual having a share in the firm in respect of the amount of such profits and gains which is proportionate to his share.

P. 71,
130. ‡

* Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930).

† Amended by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924).

‡ NOTE.—See note to Section 3.

P. 11,
130.

56. Subject to the provisions of this Chapter, the total income of any *individual, Hindu undivided family, company, unregistered firm or other association of individuals*, shall, for the purposes of super-tax be the total income as assessed for the purposes of income-tax, and where an assessment of total income has become final and conclusive for the purposes of income-tax for any year, the assessment shall also be final and conclusive for the purposes of super-tax for the same year.

P. 131.

57. (1) In the case of any *person* residing out of British India who is a member of a *registered firm*, and whose share of the profits from such firm is liable to super-tax, the remaining members of such firm who are resident in British India shall be jointly and severally liable to pay the super-tax due from the non-resident member in respect of such share.

(2) Where any person pays any tax under the provisions of this section on account of *another person* who is residing out of British India, credit shall be given therefor in determining the amount of the tax to be payable by any agent of such non-resident *person* under the provisions of sections 42 and 43.

P. 116,
130.

58. (1) All the provisions of this Act *relating to the charge, assessment, collection and recovery of income-tax* except those contained in section 3, the proviso to sub-section (1) of section 7, the *second and third* provisos to section 8, sub-section (2) of section 14, and sections 15, 17, 19, 20, 21, 48, *58-F and sub-sections (2) and (5) of section 58-G* shall apply, so far as may be, to the charge, assessment, collection and recovery of super-tax.

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* Amended by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924).
 † Inserted by the Indian Income-tax (Amendment) Act, 1925 (V of 1925) and repealed by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).
 ‡ Amended by the Indian Income-tax (Amendment) Act, 1926 (XXIV of 1926).
 § Inserted by the Indian Income-tax (Amendment) Act, 1926 (XXIV of 1926).
 ¶ Inserted by the Indian Income-tax (Second Amendment) Act, 1935 (XVIII of 1935).
 § Repealed by the Indian Income-tax (Second Amendment) Act, 1935 (XVIII of 1935).

(2) Save as provided in ‡sub-sections (3-A), (3B), (3C),* and (3D) of section 18, section 57 §and section 58-H, super-tax shall be payable by the assessee direct.

*CHAPTER IX-A.

SPECIAL PROVISIONS RELATING TO CERTAIN CLASSES OF PROVIDENT FUNDS.

58-A. In this Chapter, unless there is anything repug- **P. 24.**

Definitions. nant in the subject or context,—

(a) a “recognised provident fund” means a provident fund which has been and continues to be recognised by the Commissioner, in accordance with the provisions of this Chapter;

(b) an “employer” means—

(i) a Hindu undivided family, company, firm or other association of individuals or persons, or

(ii) an individual engaged in a business, profession or vocation whereof the profits and gains are assessable to income-tax under section 10 or section 11, maintaining a provident fund for the benefit of his or its employees;

(c) an “employee” means an employee participating in a provident fund, but does not include a personal or domestic servant;

(d) a “contribution” means any sum credited by or on behalf of any employee out of his salary, or by an employer out of his own monies, to the individual account of an employee, but does not include any sum credited as interest;

‡ Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

*Inserted by the Indian Income-tax (Provident Funds Relief) Act, 1929 (XII of 1929).

§ Repealed by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

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The appeal shall be in the form and shall be verified in the manner prescribed by the Central Board of Revenue.

58-C. (1) In order that a provident fund may receive **P. 26, 27.**
 and retain recognition, it shall satisfy
 the conditions set out below and any
 other conditions which the Governor
 General in Council may, by rule, prescribe—

Conditions to be
 satisfied by a recog-
 nised provident fund

- (a) All employees shall be employed in India, or shall be employed by an employer whose principal place of business is in British India.
- (b) The contributions of an employee in any year shall be a definite proportion of his salary for that year, and shall be deducted by the employer from the employee's salary in that proportion, at each periodical payment of such salary in that year, and credited to the employee's individual account in the fund.
- (c) Subject to the provisions of section 58-D, the contributions of an employer to the individual account of an employee in any year shall not exceed the amount of the contributions of the employee in that year, and shall be credited to the employee's individual account at intervals not exceeding one year.
- (d) The fund shall consist of contributions as above specified, of accumulations thereof, and of interest (simple and compound), credited in respect of such contributions and accumulations, and of securities purchased therewith and of no other sums.
- (e) The fund shall be vested in two or more trustees* or in the Official Trustee, under

* Inserted by the Indian Income-tax (Amendment) Act, 1931 (IV of 1931).

a trust which shall not be revocable save with the consent of all the beneficiaries.

- (f) The employer shall not be entitled to recover any sum whatsoever from the fund, save in cases where the employee is dismissed for misconduct or voluntarily leaves his employment otherwise than on account of ill-health or other unavoidable cause before the expiration of the term of service specified in this behalf in the regulations of the fund.

In such cases the recoveries made by the employer shall be limited to the contributions made by him to the individual account of the employee, and to interest (simple and compound) credited in respect of such contributions and accumulations thereof, in accordance with the regulations of the fund.

- (g) The accumulated balance due to an employee shall be payable on the day he ceases to be an employee of the employer maintaining the fund.
- (h) Save as provided in clause (g), or in accordance with such conditions and restrictions as the Governor General in Council may, by rules, prescribe, no portion of the balance to the credit of an employee shall be payable to him.

(e) Where there is a repugnance between any regulation of a recognised provident fund and any provision of this Chapter or of the rules made thereunder, the regulation shall, to the extent of the repugnance, be of no effect.

The Commissioner may, at any time, require that such repugnance shall be removed from the regulations of the fund.

58-D. Subject to any rules which the Governor **P. 26.**

Power to relax restrictions of employer's contributions in certain cases.

General in Council may make in this behalf, the Commissioner may, in respect of any particular fund, relax the provisions of condition (c) of sub-section (1) of section 58-C—

(a) so as to permit the payment of larger contributions by an employer to the individual accounts of employees whose salary does not exceed five hundred rupees per mensem, and

(b) so as to permit the crediting by employers to the individual accounts of employees of periodical bonuses or other contributions of a contingent nature, where the calculation and payment of such bonuses or other contributions is provided for on definite principles by the regulations of the fund.

58-E. The annual accretion in any year to the balance

Annual accretion deemed to be income received.

at the credit of an employee participating in a recognised provident fund shall be deemed to have been received by him in that year and shall be included in his total income for that year, and, subject to the exemptions specified in section 58-F, shall be liable to income-tax and super-tax.

Provided that, for the purpose of sub-section (3) of section 15, out of such annual accretion only the employee's own contributions shall be included in his total income.

58-F. (1) An employee shall not be liable to pay in- **P. 11, 23,**

Exemption of annual accretion from income-tax.

come-tax on contributions to his individual account in a recognised provident fund, in so far as the aggregate of such contributions in any year does not exceed one-sixth of his salary in that year. **28, 29.**

(2) In the accounts of a recognised provident fund, the contributions exempted from income-tax under sub-section (1) and accumulations thereof shall be shown separately, and interest thereon shall be calculated and shown separately. Such interest shall be exempt from payment of income-tax, in so far as it is allowed at a

rate not exceeding such rate as the Governor General in Council may, by notification in the Gazette of India, fix in this behalf.

P. 23.

58-G. * (1) Where the accumulated balance due to an employee participating in a recognised provident fund becomes payable, such accumulated balance shall be exempt from payment of super-tax except to the extent of an amount equal to the aggregate of the amounts of super-tax on annual accretions that would have been payable under section 58-E up to the first day of April, 1933, if the Indian Income-tax (Second Amendment) Act, 1933, had come into force on the 15th March, 1930. XVII
1933.

(2) Where an employee participating in a recognised provident fund has rendered continuous service with his employer for a period of not less than five years, and the accumulated balance due to him becomes payable, such accumulated balance shall be exempt from payment of income-tax† and shall be excluded from the computation of his total income :

Provided that the Commissioner of Income-tax may allow such exemption and exclusion where the employee has rendered continuous service with the employer for a period of less than five years, if, in his opinion, the service has been terminated by reason of the employee's ill-health, or by the contraction or discontinuance of the employer's business, or other cause beyond the control of the employee.

(3) Where exemption from payment of income-tax is not allowed under the provisions of *sub-section* (2), the Income-tax Officer shall calculate the total of the various sums of income-tax from the payment of which the contributions and interest credited to the employee's individual account have been exempted under the provisions of *sub-sections* (1) and (2) of section 58-F, and such total shall be payable by the employee, in addition to any other income-tax for which he may be liable for the year in which the accumulated balance due to him becomes payable.

* Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

†The words "and super-tax" repealed by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

58-H. The trustees of a recognised provident fund, or other person authorised by the regulations of the fund to make payment of accumulated balances due to employees, shall, at the time an accumulated balance due to an employee is paid, deduct therefrom any income-tax payable under sub-section (2) of section 58-G. and any income-tax and super-tax payable on an employee's total income as determined under sub-section (3) of section 58-J. and sub-sections (4) to (9) of section 18 shall apply as if the sum to be deducted were income-tax payable under the head "Salaries".

Deduction at source of income-tax payable on accumulated balances due.

58-I. (1) The accounts of a recognised provident fund shall be maintained by the trustees of the fund and shall be in such form and for such periods, and shall contain such particulars as the Central Board of Revenue may prescribe. **P. 30.**

Accounts of recognised provident funds.

(2) The accounts shall be open to inspection at all reasonable times by Income-tax authorities, and the trustees shall furnish to the Income-tax Officer such abstracts thereof as the Central Board of Revenue may prescribe.

58-J. (1) Where recognition is accorded to a provident fund with existing balances, an account shall be made of the fund up to the day before the day on which the recognition takes effect, showing the balance to the credit of each employee on such day, and containing such further particulars as the Central Board of Revenue may prescribe. **P. 30.**

Treatment of balances in newly recognised provident funds.

(2) The account shall also show in respect of the balance to the credit of each employee the amount thereof which is to be transferred to that employee's account in the recognised provident fund, and such amount (hereinafter called his transferred balance) shall be shown as the balance to his credit in the recognised provident fund on the date on which the recognition of the fund takes effect. and sub-sections (3) and (4) shall apply thereto.

Any portion of the balance to the credit of an employee in the existing fund which is not transferred to the recognised fund shall be excluded from the accounts

58-M. This Chapter shall not apply to any provident fund to which the Provident Funds Act, XIX of 1925, applies.

Application of this Chapter.

CHAPTER X.

MISCELLANEOUS.

P. 133.

59.(1) The Central Board of Revenue may, subject to the control of the Governor General in Council, make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income. Such rules may be made for the whole of British India or for such part thereof as may be specified.

(2) Without prejudice to the generality of the foregoing power, such rules may—

(a) prescribe the manner in which, and the procedure by which, the income, profits and gains shall be arrived at in the case of—

(i) incomes derived in part from agriculture and in part from business;

(ii) insurance companies;

(iii) persons residing out of British India;

(b) prescribe the procedure to be followed on applications for refunds;

(c) provide for such arrangements with His Majesty's Government as may be necessary to enable the appropriate relief to be granted under section 27 of the Finance Act, 1920, or under section 49 of this Act;

^{10 & 11 Geo. V. Ch. 18}

(d) prescribe the year which, for the purpose of relief under section 49, is to be taken as corresponding to the year of assessment for the purposes of section 27 of the Finance Act, 1920; and

^{10 & 11 Geo. V. Ch. 13.}

(e) provide for any matter which by this Act is to be prescribed.

R. 23-24.

P. 141.

R. 25-32,
35.

R. 33-35.

R. 36-40.

(3) In cases coming under clause (a) of sub-section (2), where the income, profits and gains liable to tax cannot be definitely ascertained, or can be ascertained only with an amount of trouble and expense to the assessee which, in the opinion of the Central Board of Revenue, is unreasonable, the rules made under that sub-section may—

(a) prescribe methods by which an estimate of such income, profits and gains may be made, and

(b) in cases coming under sub-clause (i) of clause (a) of sub-section (2), prescribe the proportion of the income which shall be deemed to be income, profits and gains liable to tax, and an assessment based on such estimate or proportion shall be deemed to be duly made in accordance with the provisions of this Act.

(4) The power to make rules conferred by this section shall, except on the first occasion of the exercise thereof, be subject to the condition of previous publication. P. 133.

(5) Rules made under this section shall be published in the Gazette of India, and shall thereupon have effect as if enacted in this Act.

60. (1) The Governor General in Council may, by notification in the Gazette of India, make exemptions, etc. an exemption, reduction in rate or other modification, in respect of income-tax in favour of any class of income, or in regard to the whole or any part of the income of any class of persons. P. 18, 47.

†(2) Where, by reason of any portion of an assessee's salary being paid in arrears or in advance *or by reason of his having received in any one financial year salary for more than twelve months*, his income is assessed at a rate higher than that at which it would otherwise have been assessed; the Governor General in Council may grant such relief as he may think fit.

* Inserted by the Indian Income-tax (Amendment) Act, 1927 (XXVIII of 1927).

† Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930).

‡ Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

- P. 90.** **61.** Any assessee, who is entitled or required to attend ^{Appearance by} before any income-tax authority in ^{authorised representative.} connection with any proceedings, under this Act, may attend either in person or by any person authorised by him in writing in this behalf.
- 62.** A receipt shall be given for any money paid or ^{Receipts to be given.} recovered under this Act.
- P. 137.** **63.** (1) A notice or requisition under this Act may be ^{Service of notices.} served on the person therein-named either by post or, as if it were a summons issued by a Court, under the Code of Civil Procedure, 1908 V of 1908.
- (2) Any such notice or requisition may, in the case of a firm or a Hindu undivided family, be addressed to any member of the firm or to the manager, or any adult male member of the family **and, in the case of any other association of individuals be addressed to the principal officer thereof.*
- P. 138.** **64.** (1) Where an assessee carries on business at any ^{Place of assessment.} place, he shall be assessed by the Income-tax Officer of the area in which that place is situate or, where the business is carried on in more places than one, by the Income-tax Officer of the area in which his principal place of business is situate.
- (2) In all other cases an assessee shall be assessed by the Income-tax Officer of the area in which he resides.
- (3) Where any question arises under this section as to the place of assessment, such question shall be determined by the Commissioner, or, where the question is between places in more provinces than one, by the Commissioners concerned, or, if they are not in agreement, by the Central Board of Revenue :
- Provided that, before any such question is determined the assessee shall have had an opportunity of representing his views.
- P. 35, 83.** (4) Notwithstanding anything contained in this section, every Income-tax Officer shall have all the powers conferred by or under this Act on an Income-tax Officer in respect of any income, profits or gains accruing, or arising or received within the area for which he is appointed.

*Amended by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924).

65. Every person deducting retaining or paying any tax in pursuance of this Act in respect of income belonging to another person is hereby indemnified for the deduction, retention or payment thereof.

66. (1) If, in the course of any assessment under this Act or any proceeding in connection therewith other than a proceeding under Chapter VIII, a question of law arises, the Commissioner may, either on his own motion or on reference from any Income-tax authority subordinate to him, draw up a statement of the case and refer it with his own opinion thereon to the High Court.

(2) **Within sixty days of the date on which he is served with notice of an order under section 31 or section 32 † or of an order under section 33 enhancing an assessment or otherwise prejudicial to him ‡ or of a decision by a Board of Referees under section 33-A, the assessee in respect of whom the order † or decision was passed may, by application accompanied by a fee of one hundred rupees or such lesser sum as may be prescribed, require the Commissioner to refer to the High Court any question of law arising out of such order † or decision, and the Commissioner shall, within *sixty days of the receipt of such application, draw up a statement of the case and refer it with his own opinion thereon to the High Court:*

† Provided that a reference shall lie from an order under section 33 only on a question of law arising out of that order itself, and not on a question of law arising out of a previous order under section 31 or section 32, revised by the order under section 33:

Provided further that if in exercise of his power of revision § under section 33, the Commissioner decides the question † or if the Commissioner rejects the application on the ground that it is time barred or otherwise

* Amended by the Indian Income-tax (Second Amendment) Act, 1930 (XXII of 1930).

† Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

‡ Inserted by the Indian Income-tax (Amendment) Act, 1930 (XXI of 1930).

§ Amended by the Indian Income-tax (Amendment) Act, 1928 (III of 1928).

incompetent, or if, in exercise of his powers under sub-section (3), the Commissioner refuses to state the case, the assessee may †within thirty days from the date on which he receives notice of the order passed by the Commissioner withdraw his application, and if he does so, the fee paid shall be refunded.

(3) If on any application being made under sub-section (2), the Commissioner refuses to state the case on the ground that no question of law arises, the assessee may apply †within six months from the date on which he is served with notice of the refusal to the High Court, and the High Court, if it is not satisfied of the correctness of the Commissioner's decision, may require the Commissioner to state the case and to refer it, and, on receipt of any such requisition, the Commissioner shall state and refer the case accordingly.

†(3A) If, on any application being made under sub-section (2), the Commissioner rejects it on the ground that it is time barred, the assessee may, within two months from the date on which he is served with notice of the order of the Commissioner, apply to the High Court, and the High Court, if it is not satisfied of the correctness of the Commissioner's decision, may require the Commissioner to treat the application as made within the time allowed under sub-section (2).

(4) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the Commissioner by whom it was stated to make such additions thereto or alterations therein as the Court may direct in that behalf.

(5) The High Court upon the hearing of any such case shall decide the questions of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Commissioner by whom the case was stated a copy of such judgment under the seal of the Court and the signature

† Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

‡ Amended by the Indian Income-tax (Amendment) Act, 1924 (XI of 1924).

of the registrar, and the Commissioner shall dispose of the case accordingly, or, if the case arose on a reference from any Income-tax authority subordinate to him, shall forward a copy of such judgment to such authority who shall dispose of the case conformably to such judgment.

(6) Where a reference is made to the High Court on the application of an assessee, the costs shall be in the discretion of the Court.

(7) Notwithstanding that a reference has been made under this section to the High Court, income-tax shall be payable in accordance with the assessment made in the case : **P. 115.**

Provided that, if the amount of an assessment is reduced as a result of such reference, the amount overpaid shall be refunded with such interest as the Commissioner may allow.

**(7A) Section 5 of the Indian Limitation Act, 1908, IX of 1908, shall apply to an application to the High Court by an assessee under sub-section (3) or sub-section (3A).*

†(8) For the purposes of this section "the High Court" means—

- (a) in relation to the North-West Frontier Province and British Baluchistan, the High Court of Judicature at Lahore;
- (b) in relation to the province of Ajmer-Merwara, the High Court of Judicature at Allahabad; and
- (c) in relation to the province of Coorg, the High Court of Judicature at Madras.

†66-A. (1) When any case has been referred to the High Court under section 66, it shall be heard by a Bench of not less than two Judges of the High Court, and in respect of such case the provisions of section 98 of the Code of Civil Procedure, 1908 shall, **P. 139, 140.** **V of 1908.**

* Inserted by the Indian Income-tax (Second Amendment) Act, 1933 (XVIII of 1933).

† Inserted by the Indian Income-tax (Amendment) Act, 1926 (XXIV of 1926).

so far as may be, apply notwithstanding anything contained in the Letters Patent of any High Court established by Letters Patent or in any other law for the time being in force.

(2) An appeal shall lie to His Majesty in Council from any judgment of the High Court delivered on a reference made under section 66 in any case which the High Court certifies to be a fit one for appeal to His Majesty in Council.

of 1908. (3) The provisions of the Code of Civil Procedure, 1908, relating to appeals to His Majesty in Council shall, so far as may be, apply in the case of appeals under this section in like manner as they apply in the case of appeals from decrees of a High Court:

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (5) or sub-section (7) of section 66:

Provided, further, that the High Court may, on petition made for the execution of the order of His Majesty in Council in respect of any costs awarded thereby, transmit the order for execution to any Court subordinate to the High Court.

(4) Where the judgment of the High Court is varied or reversed in appeal under this section, effect shall be given to the order of His Majesty in Council in the Manner provided in sub-sections (5) and (7) of section 66 in the case of a judgment of the High Court.

(5) Nothing in this section shall be deemed—

(a) to bar the full and unqualified exercise of His Majesty's pleasure in receiving or rejecting appeals to His Majesty in Council, or otherwise howsoever, or

(b) to interfere with any rules made by the Judicial Committee of the Privy Council, and for the time being in force, for the presentation of appeals to His Majesty in Council, or their conduct before the said Judicial Committee.

67. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act, and no prosecution, suit or other proceeding shall lie against any Government.

Bar of suits in Civil Court.

	(2) (a) in the case of every Hindu undivided family—
Rate.	(i) in respect of the first forty-five thousand rupees of such excess
Nil.	(ii) for every rupee of the next twenty-five thousand rupees of such excess
One anna and three pies in the rupee.	(b) in the case of every individual, registered firm and other association of individuals not being a registered firm or a company—
Nine pies in the rupee.	(i) for every rupee of the first twenty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
One anna and three pies in the rupee.	(c) in the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—
	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
One anna and three pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
Two annas and three pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
Two annas and nine pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
Three annas and three pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
Four annas and three pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
Four annas and nine pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
Five annas and three pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
Five annas and nine pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
Six annas and three pies in the rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess
rupee.	(i) for every rupee of the next fifty thousand rupees of such excess
	(ii) for every rupee of the next fifty thousand rupees of such excess

PART III.

Adaptations of the Indian Income-tax Act, 1922, to provide for the summary assessments of income-tax on total incomes of less than Rs. 2,000.

1. The Income-tax Officer may, save where he has served a notice under sub-section (2) of section 22 of the Indian Income-tax Act, 1922, make a summary assessment of the income of an assessee to the best of his judgment, and shall serve on the assessee a notice of demand in a form to be prescribed by the Central Board of Revenue; and such notice shall be deemed to be a notice of demand under section 29 of that Act.

2. Any assessee in respect of whom such summary assessment has been made may, within thirty days of receipt of the notice of demand, make an application to the Income-tax Officer for the cancellation or revision of the assessment, and the Income-tax Officer shall, after examining any accounts and documents and hearing any evidence which the assessee may produce, and such other evidence as the Income-tax Officer may require, determine, by order in writing, the amount of the tax, if any, payable by the assessee, and such determination shall be final :

Provided that, if any assessee making such application files therewith a return of his income under sub-section (2) of section 22 of the Indian Income-tax Act, 1922, the application shall be deemed to be a return under that sub-section and shall be dealt with accordingly.

3. A copy of an order under paragraph 2 shall be served on the assessee to whom it relates and shall be deemed to be a notice of demand under section 29 of the Indian Income-tax Act, 1922.

4. The above procedure shall apply also to the assessment and collection during the financial year 1934-35 of incomes of Rs. 1,000 and upward and less than Rs. 2,000 which have escaped assessment in the financial year 1933-34.

(2) For the purposes of the levy and collection of income-tax under the Indian Income-tax Act, 1922, in accordance with the provisions of sub-section (1), any Government to which that sub-section applies shall be deemed to be a company within the meaning of that Act, and the provisions of that Act shall apply accordingly.

(3) In this section the expression "His Majesty's Dominions" includes any territory which is under His Majesty's protection or in respect of which a mandate is being exercised by the Government of any part of His Majesty's Dominions.

PART II.
RULES.

BOARD OF INLAND REVENUE.

Notification No. 3-1. T., dated the 1st April 1922 as subsequently amended.

In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Board of Inland Revenue has made the following rules, name-

ly:—

1. These rules may be called the Indian Income-tax Rules, 1922.

2. Any firm constituted under an instrument of part-

nership specifying the individual shares of the partners may, for the purposes of clause (14) of section 2 of the Indian Income-tax Act, 1922 (hereinafter in these rules referred to as the Act), register with the Income-tax Officer the particulars contained in the said instrument on application in this behalf made by the partners or by any of them.

Such application shall be made—

(a) before the income of the firm is assessed for any year under section 23 or

(b) if no part of the income of the firm has been assessed for any year under section 23, before the income of the firm is assessed under section 34, or

(c) with the permission of the Assistant Commissioner hearing an appeal under section 30, before the assessment is confirmed, reduced, enhanced or annulled, or, if the Assistant Commissioner sets aside the assessment and directs the Income-tax Officer to make a fresh assessment, before such fresh assessment is made.

3. The application referred to in rule 2 shall be made in the form annexed to this rule and shall be accompanied by the original instrument of partnership under which the firm is constituted together with a copy thereof; provided that if the Income-tax Officer is satisfied that for some sufficient reason the original instrument cannot conveniently be produced, he may accept a copy of it certified in writing by one of the partners to be a correct copy, and in such a case the application shall be accompanied by a duplicate copy.

FORM I.

Form of application for registration of a firm under section 2 (14) of the Indian Income-tax Act, 1922.

To

THE INCOME-TAX OFFICER,

Dated

19 .

I/we beg to apply for the registration of my/our firm under section 2 (14) of the Indian Income-tax Act, 1922.

2. The original/A certified copy of the instrument of partnership under which the firm is constituted specifying the individual shares of the partners together with a copy/duplicate copy is enclosed. The prescribed particulars are given below.

3. I/we do hereby certify that the profits of the current year will be actually divided or credited in accordance with the shares shown in this partnership deed.

Signature

Address

Name and address of the firm.	Name of the partners in the firm with the share of each in the business.	Date on which instrument of partnership was executed.	Date, if any, on which the instrument of partnership was last registered in the Income-tax Officer's office.	Remarks.
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I/we do hereby certify that the information given above is correct.

Signature(s)

4. (1) On the production of the original instrument of partnership or on the acceptance by the Income-tax Officer of a certified copy thereof, the Income-tax Officer shall enter in writing at the foot of the instrument or copy, as the case may be, the following certificate, name-ly:—

“This instrument of partnership (or this certified copy of an instrument of partnership) has this day been registered with me, the Income-tax Officer, for in the province of _____ under clause (14) of section 2 of the Indian Income-tax Act, 1922. This certificate of registration has effect from the day of April 19 _____ up to the 31st day of March 19 _____.”

(2) The certificate shall be signed and dated by the Income-tax Officer who shall thereupon return to the applicant the instrument of partnership or the certified copy thereof, as the case may be, and shall retain the copy or duplicate copy thereof.

5. The certificate of registration granted under rule 4 shall have effect from the date of registration.

6. A certificate of registration granted under rule 4 shall have effect up to the end of the financial year in which it is granted but shall be renewed by the Income-tax Officer from year to year on application made to him in that behalf and accompanied by a certificate signed by one of the partners of the firm that the constitution of the firm as specified in the instrument of partnership remains unaltered. Such application shall be made within the time and subject to the conditions, if any, which are specified in clause (a), clause (b), or clause (c), as the case may be, of rule 2.

7. Under section 9 (1) (a) of the Act, the sum to be allowed in respect of collection charges shall not exceed 6 per cent. of the annual value of the property.

8. An allowance under section 10 (2) (vi) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be made in accordance with the following statement:—

Class of buildings, machinery, plant or furniture.	Rate.	Remarks.
1. Buildings*— (1) First class substantial buildings of selected materials. (2) Buildings of less substantial construction (3) Purely temporary erections such as wooden structures.	2½ 5 10	*Double these rates may be allowed for buildings used in industries which cause special deterioration, such as chemical works, soap and candle works, paper mills, and tanneries. †The special rates for electrical machinery given below may be adopted, at firm's option for that portion of their machinery.
2. Machinery, Plant or Furniture— General rate	5	
Rates sanctioned for special industries— Flour Mills, Rice Mills, Bone Mills, Sugar Works, Distilleries, Ice Factories, Aerating Gas Factories, Match Factories. Paper Mills, Ship Building and Engineering Works, Iron and Brass Foundries, Aluminium Factories, Electrical Engineering Works, Motor Car Repairing Works, Gas-vanizing Works, Patent Stone Works, Oil Extraction Factories, Chemical Works, Soap and Candle Works, Lime Works, Saw Mills, Dyeing and Bleaching Works, Furniture and Plant in hotels and boarding houses, Cement Works using rotary kilns, plant and machinery used for the manufacture of wire and wire-nails. Sewing and Knitting machines employed in hosier factories. Comptometers, Typewriters plant used in connection with brick manufacture, tiling-making machinery, plant and machinery used in the manufacture of vegetable ghee, optical machinery, glass factories, Telephone Companies, Mines and Quarries, Tubewell boring/plant, concrete pile driving machines plant or machinery used in the manufacture of coke, machinery used in the manufacture of concrete pipes. Sewing machines for canvas or leather. Motor cars used solely for the purpose of business.	6½ 7½ 10 12½ 15	

Remarks.	Rate.	Class of buildings, machinery, plant or furniture.
<p>Percent. Age on prime cost.</p>		<p>7. Ships—contd. (2) Inland—</p>
<p>"Speed Boat" means a motor-driven boat with a high speed internal combustion engine capable of propelling the boat at a speed exceeding 15 miles per hour in still water and so designed that when running at speed it will plane—i.e., its bow will rise from the water.</p>	<p>5 6 7 7 1/2 10 10 10 10 10 13</p>	<p>(a) Steamers (over 120 ft. in length) (b) Steamers including cargo launchers (120 ft. in length and under). (c) Tug boats (d) Iron or steel hulk for cargo, etc. (e) Wooden cargo boats up to 50 tons capacity. (f) Wooden cargo boats over 50 tons capacity. (g) Motor launchers. (h) Speed boats.</p>
<p>Depreciation on rails used for tramways and sidings, and in inches where the rails are the property of the assessee, is allowed at 10 per cent. under item 2 above (plant used in connection with Mines and Quarries) in addition to any depreciation allowed on the cost of constructing the tramways sidings or inches.</p>	<p>5 2 2 2 10</p>	<p>8. Mines and Quarries— (1) Railway siding (excluding rails) (2) Shatts (3) Incline (4) Tramways on the surface (excluding rails)</p>
<p>9. Aeroplanes— (1) Aircraft (2) Aero-engines (3) Aerial photographic apparatus</p>	<p>25 33 1/2 20</p>	

8-A. Allowances under section 11 (2) (ii) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be in accordance with the rates prescribed in the statement attached to rule 8; and in respect of apparatus, appliances or other capital assets not covered by that statement, the allowance shall be at the rate of 5 per cent. per annum on the prime cost.

9. For the purpose of obtaining an allowance for depreciation under proviso (a) to section 10 (2) (ii) of the Act, the assessee shall furnish particulars to the Income-tax Officer in the following form:—

1 Particulars (including original cost, depreciation allowed and value realised by sale or scrap value) of obsolete machinery, plant or furniture sold or discarded during the year, with date on which it was brought into use and sold or discarded.	2 Date from which used for the purposes of the business.	3 Capital expenditure during the year for additions, alterations, improvements and extensions.	4-A Original cost.	5 Description of buildings, machinery, plant or furniture.

I, _____, declare that to the best of my information and belief the buildings, machinery, plant and furniture described in column 1 of the above statement were the property of _____ during the year ended _____ and that the particulars entered in the statement are correct and complete.

Place

Signature

Date

Designation

5. 79

9-A. For the purpose of obtaining an allowance for depreciation under section 11 (2) (ii) of the Act, the assessee shall furnish particulars to the Income-tax Officer in the form included in rule 9, entering in columns 1 and 4 references not only to buildings, machinery, plant or furniture but also to apparatus, appliances and other capital assets.

10. All sums deducted in accordance with the provisions of section 18 of the Act shall be paid by the person making the deduction to the credit of the Government of India on the same day as the deduction is made in the case of deduction by or on behalf of Government, and within one week from the date of such deduction in all other cases :

Provided that the Income-tax Officer may, in special cases, and with the approval of the Assistant Commissioner, permit a local authority, company, public body or association, or a private employer to pay the income-tax deducted from salaries quarterly on June 1st, September

Page 85—

For rule 11 substitute the following :—

“ 11. In the case of income chargeable under the provisions where deduction is not made by or on behalf of Government, the person paying the salary shall send to the Income-tax Officer concerned a statement showing the name of the employer from whom salary the tax has been deducted, the period for which the salary has been paid, the gross amount of the salary, the deduction for provident fund or insurance premia, and the amount of the deduction. The person concerned shall on receiving from the Income-tax Officer the necessary chalan for the amount of tax which is to be credited, pay that amount to the credit of the Government of India by remitting it into the Government Treasury or Bank of the Reserve Bank of India or of the Imperial Bank of India.”

the head 'Salaries' which is payable to the Government of India by or on behalf of Government, the Controller of the Government of India notified by the Controller of Contributions to the recovery of contributions in the month in which the

For rule 12 substitute the following:—

12. "In the case of income chargeable under the head 'Interest on securities', where the deduction is not made by or on behalf of Government, the person responsible for paying the interest shall send to the Income-tax Officer concerned a statement showing the following particulars:—

(i) Description of securities.

(ii) Numbers of securities.

(iii) Dates of securities.

(iv) Amounts of securities.

(v) Period for which interest is drawn.

(vi) Amount of interest, and

(vii) Amount of tax.

The person concerned shall, on receiving from the Income-tax Officer the necessary chalan for the amount of tax which is to be credited, pay that amount to the credit of the Government of India by remitting it into the Government Treasury or Branch of the Reserve Bank of India or of the Imperial Bank of India." (vi) Amount of interest, and

(vii) Amount of tax.

12-A. (i) The person making deductions in accordance with sub-sections (3A), (3B), (3C) and (3D) of Section 18, shall send to the Income-tax Officer within a week from the date of such deduction a statement showing the name of the non-resident person on whose behalf the tax has been deducted, the amount of tax deducted, the amount of interest or the gross and net amount of dividend (with the basis of computation of the gross amount) in respect of which the deduction has been made, the period for which the interest or the dividend has been paid and the date of payment of the interest or declaration of the dividend, as the case may be.

(ii) On receipt of this statement, the Income-tax Officer shall, without delay, supply to the person concerned a chalan in triplicate for the purpose of paying the deductions into the Government Treasury or Branch of the Imperial Bank of India.

(iii) Within one week from the date of receipt or the chalan, the person making the deduction shall pay the amount in question to such Government Treasury or Branch of the Imperial Bank of India as the Income-tax Officer may direct.

13. The certificate to be furnished under section 18 (9) P. of the Act by any person paying interest chargeable to income-tax on any security of the Government of India or of a local Government shall be in the following form:—

This number also appears in a interest on the draft of this securities. Name of security.

Draft No. (1) Certified that Rs. _____ being income-tax at the rate of _____ pies per rupee has been deducted by _____ being the amount of interest for Rs. _____ standing in the name of _____ for Rs. _____ for Rs. _____

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Superintendent or Principal Officer.
To be signed by claimant.

I hereby declare that the securities on which interest as above specified has been received were my own property and were in the possession of _____

at the time when income-tax was deducted.

Signature

Date

(N.B.—The securities to be produced when required in support of any claim.)

13-A. The certificate (1) to be furnished under section 18 (9) of the Act by the person paying any interest on debentures or other securities for money issued by or on behalf of a local authority or a company shall be in the following form:—

Name of Local Authority/Company.

Address.

To (2)

Name and address of payee (3)

(1) In the case of bearer debentures or bonds a certificate under section 18 (9) shall only be given if the recipient of the interest declares the name and address of the real owner of the security at the time of receiving the interest. (2) Name and address of the owner of security should be given here. In the case of bearer debentures or bonds, these particulars are to be given as declared by the payee concerned. (3) To be completed only in the case of bearer debentures or bonds.

registered during the said period/on (Date) in the name of _____ at the (1) _____ This dividend was declared in the meeting held on the (2)

193 .

I/We hereby certify that income-tax on the entire/such part as is liable to be charged to Indian Income-tax of the profits and gains of the Company, of which this dividend forms a part, has been, or will be duly paid by me/us to the Government of India.

Signature

Office

(To be signed by the claimant.)

I hereby certify that the dividend above mentioned relates to shares which were my own property at the time when the dividend was declared/during the period from _____ to _____ /on (Date) and were in the possession of _____

Signature

Date

15. The returns for Government officers under section 21 of the Act shall be prepared and submitted to the Income-tax Officer by:—

(a) Civil Audit Officers for all gazetted officers and others who draw their pay from audit offices on separate bills; and also for all pensioners who draw their pensions from audit offices.

(1) Here specify number and nature of meeting.
(2) Here enter date.

(b) Treasury officers for all gazetted officers and others who draw their pay from treasuries on separate bills without countersignature; and also for all pensioners who draw their pensions from treasuries.

(c) Heads of Civil or Military offices for all non-gazetted officers whose pay is drawn on establishment bills or on bills countersigned by the head of office.

(d) Forest disbursing officers and Public Works Department disbursing officers in cases where direct payment from treasuries is not made, for themselves and their establishments.

(e) Head postmasters for (i) themselves, their gazetted subordinates and the establishments of which the establishment pay bills are prepared by them and (ii) gazetted supervising and controlling officers of whose headquarters post office they are in charge; Head Record Clerks, Railway Mail Service, for themselves and all the staff whose pay is drawn in their establishment pay bills; the Disbursing Officers in the case of the Administrative and the Audit offices.

(f) Controllers of Military Accounts (including Divisional Military Supply, Marine, Field and War Controllers) for all gazetted military officers under their audit.

(g) Disbursing officers in the Military Works Department for themselves and their establishments.

(h) Chief Accounts officers or Chief Auditors of Railways concerned for all railway employes under their audit.

16. The minimum income under the head "Salaries" P. 83, referred to in section 21 (a), shall be Rs 1,000 per annum.

SCHEDULE A

1	Serial number.
2	Name of village or town where the property is situated.
3	Name of mohalla or street and number of property, if any.
4	In the case of Municipalities the name of the person in whose name the property stands in the municipal registers.
5	Where the property is occupied by owner or is let.
6	Annual letting value of the property.
6a	Period during which the property remained vacant.
6b	Amount of rent actually received for the property, if let.
7	Amount of rent actually received for the property, if let.
8	Of one-sixth of the annual letting value shown in column 6.
9	Premium paid to insure the property against damage or destruction.
10	Interest on a mortgage or charge on the property.
11	Ground rent paid for the property.
12	Land revenue paid for the property.
13	Collection charges paid.
13A	Amount allowed on account of property remaining vacant.
14	Total of columns 8 to 13-A.
15	Net amount to be carried over to the front of the form.

Deductions:

NOTE 2.—“Interest on securities” means the interest on promissory notes or bonds issued by the Government of India or a local Government, or the interest on debentures or other securities for money issued by or on behalf of a local authority or company. Where has been paid income-tax has been deducted from the interest, or where the interest should be added to the amount of interest actually received, and the gross amount so arrived at should be entered in column 2 of the statement. The term “interest on securities” does not include interest on fixed deposits or mortgages or other loans, which have to be shown under heading 3. The interest on securities of the Government of India or of local Governments declared to be income-tax free should be included under this head. Entries under this head must be supported by the certificate issued by the person or company paying the interest on the securities of the Government of India or of a local Government. The interest will not be charged to ascertain the rate of income-tax chargeable on other income. It is chargeable to super-tax. (c) Particulars of any interest on securities issued by other authorities and stated to be free of income-tax should be entered against head 2, as income-tax on such interest is actually paid by these authorities on behalf of the bond holders. NOTE 4.—The tax is payable under this head in respect of the bond holders annual value of any buildings or lands appurtenant thereto of which you are the owner, other than such portions of such buildings and lands as you may occupy for the purpose of your business.

1
2

3
4

(m) Any expenditure of the nature of charity or a present;

(x) Any expenditure of the nature of capital;

(z) Any loss recoverable under an insurance or a contract of indemnity;

(2) Any provision or any kind other than that specified in the Act;

(3) Any dividend or share or proprietor, drawings of partners and salary or interest, if it be an appropriation of profits.

(4) Private or personal expenses of the assessee;

(5) Any expenditure of any kind which is not incurred solely for the purpose of carrying on the business.

If you have included any such sums in your expenditure in your books, you must exclude them from the expenditure permissible for the purpose of arriving at your taxable profit.

If you are required to attach a statement showing the sums charged in your accounts under the provisions of section 58 K (2).

Note 6—The income, profit or gains shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of such profession or vocation, provided that no deduction is made on account of any of your personal expenses. Professional fees received by you or any part of India (whether within British India or not) must be included by you in your receipts.

Note 7—In some cases the profits of companies is paid by the company, so that the dividends received by shareholders represent the net amount remaining after any income-tax due by the company has been paid. This amount should be entered in column 2 of the statement. The proportionate tax will be added in the income tax Office.

If the rate of tax applicable to your total income is less than the rate of tax applicable to the profit or gain of the company at the time of the declaration of such dividend, you may, by attaching the company's certificate received with the dividend, have the excess collected on your dividends from the company at a rate the tax payable by you on your other income instead of having to apply separately for a refund.

Note 8—Agricultural income from land not paying land revenue or local rates to an authority in British India should be included under this head or under income from business according to circumstances.

Note 9—Deductions from total income can only be made for insurance premia in respect of insurance on your own life or on the life of your wife, or in respect of a contract for a deferred annuity on your own life or on the life of your wife. No deduction is permissible in the case of any other form of insurance except in the case of Hindu undivided families where deductions are permissible on account of premia paid in respect of insurance on the life of any male member of the family or of his wife. The original receipt or the certificate of the insurance company to which the premium was paid must be attached to the return.

20. The Notice of Demand under section 29 shall be in the following form:—

NOTICE OF DEMAND UNDER SECTION 29 OF THE INCOME-TAX ACT, 1922.

To

I. You have been assessed for the year to income-tax amounting to Rs. [in addition to which a penalty of Rs. has been imposed], as shown in the copy of the assessment form sent herewith.

P. 100.

2. You have also been assessed to super-tax amounting to Rs.

3. You are required to pay the amount of Rs. _____ on or before the _____ to _____ at _____ when you will be granted a receipt.

4. If you do not pay the tax on or before the date specified above, you will be liable to a penalty which may be as great as the tax due from you.

5. If you are dissatisfied with your assessment you may present an appeal under sub-section (1) of section 30 of the Indian Income-tax Act, 1922, to the Assistant Commissioner of Income-tax at _____ within 30 days from the receipt of this notice, on a petition duly stamped in the form prescribed under sub-section (3) of section 30 and verified as laid down in that form.

O'

The assessment has been made under sub-section (4) of section 23 of the Indian Income-tax Act, 1922, because you failed to make a return of your income under section 22/ to comply with a notice under sub-section (4) of section 22/ to comply with a notice under sub-section (2) of section 23, and no appeal lies. But if you were prevented by sufficient cause from making the return or did not receive the notice(s) aforesaid, or had not a reasonable opportunity to comply, or were prevented by sufficient cause from complying, with the terms of the notice(s), you may apply to me within one month from the receipt of this notice under section 27, to cancel the assessment and proceed to make a fresh assessment.

6. The appropriate chalan should be sent along with the amount paid. Should you lose the chalans attached to this notice of demand, it will be necessary for you to apply to the Income-tax Officer for copies of fresh chalans.

Dated

19 .

Income-tax Officer.

Place

NOTE.—The superfluous words in paragraph 5 should be deleted.

ASSESSMENT FORM.

ASSESSMENT FOR 193-193 UNDER SECTION

, ACT XI

OF 1922.

District or Area.

Name of assessee

Number in General Index

Address

Number of miscellaneous record

Serial No.	Detailed sources of income.	Amount of income.	Tax deducted at source.	Remarks.
1	Salary (including employer's provident fund contributions).	Rs.	Rs. A.	
1A	Annual accretion (less employee's provident fund contribution) under section 58A (f).			
2	Interest on securities			
3	Property			
4	Business			
5	Profession			
6	Other sources			

Rs. A.

(i) Total income.

(ii) Deduction under section 7 (i) or on account of provident fund, to which the Provident Fund Act, 1897, applies.

(iii) Deduction on account of recognised provident fund—

(a) Contributions

(b) Exempted interest

(iv) Deduction on account of insurance premia

(v) Deduct sums received as dividends or from a firm the profits of which have been charged to income-tax.

(vi) Deduct amount of interest from tax-free securities of the Government of India or of a Local Government.

(vii) Income now to be subjected to income-tax

(viii) Rate applicable.....pies per rupee

(ix) Amount of income-tax

R. A. R. A.

(z)	Deduction under section 17	
(zi)	Amount of deductions set off from share of interest on securities for which credit is given under section 18 (2)	
(zii)	Abatement on account of dividend (as)	
(ziii)	Abatement on account of interest on	
(ziv)	Abatement on account of interest on	
(zvi)	Net amount of income tax (or refund)	
(zvii)	Amount of super tax	
(zvi)	Penalty under section 28 or section 23(2)	
(zxii)	Total sum payable (or to be refunded—in figure as well as in words)	
	Rupers	
	annas	

Dated

193 .

Income-tax Officer

Classification of demand.

Serial No.	Classification.	Amount of tax.
------------	-----------------	----------------

1	Salaries—	Rs.	As.
(a)	Paid by Government		
(b)	a local authority		
(c)	companies, other bodies and associations		
(d)	private employers		
*Interest on securities—			
(a)	on securities of the Government of India		
(b)	local Governments		
(c)	on debentures and other securities of a local authority or company		
3	Income derived from property		
4	Income derived from business		
5	Professional earnings		
6	Income derived from other sources		
Total			
	Deduction on account of section 7 (i), 15 or 58F		
	Deduction on account of section 17		
	Total of refunds and rebates as in the classification cage below		
	Penalty under section 25 (2)		
	Net demand (or refund)		

*Where the result of an assessment is an abatement the sum allowed as a refund or rebate should be entered in the classification cage below.

**Classification of refunds and rebates.*

Source of income.	Rate of refund or rebate.	Amount of refund or rebate.
		Rs. A.

* Items (xi) and (xii) on pre-page and abatement regarding securities.

Record of cash refunds.

Date of issue of notice of demand.	Number of voucher . Date of voucher . Amount of refund . Reason for refund .

† Return.
 N=Not submitted.
 A=Submitted and accepted.
 R=Submitted, but assessment not based on it.
 †NOTE.—For the purpose of compiling Annual Return No. VIII, I. T. O. should invariably strike out the inapplicable entries.
 based on them.
 R=Submitted but assessment not based on them.
 A=Submitted and accepted.
 N=Not submitted.
 † accounts.

21. An appeal under section 30 shall, in the case of an P. 10 appeal against a refusal of an Income-tax Officer to make a fresh assessment under section 27, be in Form A; in the case of an appeal against an order of an Income-tax Officer under section 25 (2) in Form C in the case of an appeal

Page 103—

In the 5th line from the top after the words "in Form C" insert the words "in the case of an appeal against the order of an Income-tax Officer under section 25-A in form C (1)".

Form A.

Form of appeal against an order refusing to reopen an assessment under section 27.

To

The Assistant Commissioner of
The day of
The petition of
of
post office,

District sheweth as follows:—

1. Under the Indian Income-tax Act, 1922, your petitioner has been assessed on the sum of Rs. for the year commencing the 1st day of April 19 .

2. Your petitioner was prevented by sufficient cause from making the return required by section 22 or did not receive the notice issued under sub-section (4) of section 22, or sub-section (2) of section 23, or had not a reasonable opportunity to comply or was prevented by sufficient cause from complying with the terms of the notice under sub-section (4) of section 22 or sub-section (2) of section 23, as more particularly specified in the statement attached.

3. Your petitioner therefore presented a petition to the Income-tax Officer under section 27, requesting him to cancel the assessment. This petition, the Income-tax Officer, by his order dated is attached, has rejected.

4. Your petitioner therefore requests that the order of the Income-tax Officer may be set aside and that he may be directed to make a fresh assessment in accordance with the law.

Signed

FORM D-1.

Form of appeal against an order refusing to register a firm under section 26-A.

To

The Assistant Commissioner of

The day of 19 .

The petition of of post office,
District sheweth as follows :—

Under section 26-A of the Indian Income-tax Act, 1922, your petitioner applied to the Income-tax Officer for the registration of the firm.....

By his order dated the a copy of which is herewith attached, the Income-tax Officer has refused to register the said firm.

Your petitioner therefore requests that the order of the Income-tax Officer may be set aside and that he may be directed to register the firm.

Signed

Grounds of appeal.

Form of verification.

I, , the petitioner, named in the above petition do hereby declare that what is stated therein is true to the best of my information and belief.

Signed

21-A. An appeal under section 50-A shall be in the following form :—

Form of appeal against an order refusing to grant a refund under Section 48, 48-A or 49.

To

The Assistant Commissioner of

The day of 19 .

The petition of of
post office. District sheweth as follows :—

Your petitioner applied to the Income-tax Officer for a refund under section 48/48-A/49 of the Indian Income-tax Act, 1922, of Rs. . The Income-tax Officer has by his order dated the of which a copy is attached rejected the application.
granted a refund of only Rs.

Your petitioner therefore requests that the order of the Income-tax Officer may be set aside and the refund asked for may be granted.

Signed

Grounds of appeal.

Form of verification.

I, , the petitioner named in the above petition do declare that what is stated therein is true to the best of my information and belief.

Signed

22. An appeal under section 32 (2) shall in the case of an appeal against an order of an Assistant Commissioner under section 28 be in Form D attached to Rule 21 and in other cases in Form E.

FORM E.

To

The Commissioner of Income-tax,

The day of 19 .

The petition of sheweth as follows :—

1. Under section 31 (3) of the Indian Income-tax Act, 1922, the Assistant Commissioner of has increased the tax payable by your petitioner from Rs. to Rs. .

2. Your petitioner prays that the enhancement may be set aside or reduced to Rs. for the reasons stated below.

Signed

 GROUNDS OF APPEAL.
Form of verification.

I, , the petitioner, named in the above petition, do declare that what is stated therein is true to the best of my information and belief.

Signed

22-A. An appeal to the Commissioner for a reference to a Board of Referees shall, in cases falling under sub-section (1) of section 23-A, be in form F, and, in cases falling under sub-section (2) of section 23-A, be in Form G.

 FORM F.

To

The Commissioner of Income-tax,

The day of 19 .

The petition of sheweth as follows :—

1. The Income-tax Officer of , with the previous approval of the Assistant Commissioner of has passed an order dated of which a copy is attached under sub-section (1) of section 23-A of the Indian Income-tax Act, 1922, that the sum payable as income-tax by the firm/association known as

P. 101.

P. 2.

P. 3.

[Faint, illegible text, possibly bleed-through from the reverse side of the page]

24. Income derived from the sale of tea grown and manufactured by the seller in British India shall be computed as if it were income derived from business, and 40 per cent. of such income shall be deemed to be income, profits and gains liable to tax :

Provided that in computing such income an allowance shall be made in respect of the cost of planting bushes in replacement of bushes that have died or become permanently useless in an area already planted, unless such area has previously been abandoned.

P. 141.

25. In the case of Life Assurance Companies incorporated in British India whose profits are periodically ascertained by actuarial valuation, the income, profits and gains of the Life Assurance Business shall be the average annual net profits disclosed by the last preceding valuation, provided that any deductions made from the gross income in arriving at the actuarial valuation which are not admissible for the purpose of income-tax assessment, and any Indian income-tax deducted from or paid on income derived from investments before such income is received, shall be added to the net profits disclosed by the valuation.

P. 141.

26. Rule 25 shall apply also to the determination of the income, profits and gains derived from the annuity and capital redemption business of life assurance companies the profits of which can be ascertained from the results of an actuarial valuation.

P. 141.

27. If the Indian income-tax deducted from interest on the investments of a company exceeds the tax on the income, profits and gains thus calculated, a refund may be permitted of the amount by which the deduction from interest on investments exceeds the tax payable on such income, profits and gains.

P. 141.

28. In the case of other classes of insurance business (fire, marine, motor car, burglary, etc.) of a company incorporated in British India, the income, profits or gains shall be determined in accordance with the provisions of the Act subject to the allowance specified in the rule next following.

P. 141.

29. If in the ordinary accounts of any insurance business other than Life Assurance. Annuity, or Capital

30. Any amount either written off in the accounts or through the Actuarial Valuation Balance Sheet to meet depreciation of, or loss on securities or other assets, which is carried to a reserve fund formed for that sole purpose and not used for any other purpose, may be treated as expenditure incurred solely for the purpose of earning the profits of the business. Any sums taken credit for in the accounts or Actuarial Valuation Balance Sheet on account of appreciation of or gains on the securities or other assets shall be deemed to be income chargeable to tax subject always to deduction of such portion thereof as has been otherwise taken into account in calculating the income, profits or gains. P. 141.

31. The income, profits and gains of companies carrying on Dividing Society or Assessment business shall be taken at 15 per cent. of the premium income in the previous year and, in the case of non-resident companies, at 15 per cent. of the Indian premium income in the previous year. P. 141.

32. Notwithstanding anything contained in rules 25 to 31, the total income, however, of an insurance company carrying on more than one class of business shall be determined by its aggregate income from all classes of businesses. P. 141.

33. In any case in which the Income-tax Officer is of opinion that the actual amount of the income, profits or gains accruing or arising to any person residing out of British India whether directly or indirectly through or from any business connection in British India cannot be ascertained, the amount of such income, profits or gains for the purposes of assessment to income-tax may be calculated on such percentage of the turnover so accruing or P. 111.

arising as the Income-tax Officer may consider to be reasonable, or on an amount which bears the same proportion to the total profits of the business of such person (such profits being computed in accordance with the provisions of the Indian Income-tax Act) as the receipts so accruing or arising bear to the total receipts of the business, or in such other manner as the Income-tax Officer may deem suitable.

P. 111.

34. The profits derived from any business carried on in the manner referred to in section 42 (2) of the Act may be determined for the purposes of assessment to income-tax according to the preceding rule.

P. 111,
141.

35. The total income of the Indian branches of non-resident insurance companies (Life Marine, Fire, Accident, Burglary, Fidelity Guarantee, etc.), in the absence of more reliable data may be deemed to be the proportion of the total income, profits or gains, of the companies, corresponding to the proportion which their Indian premium income bears to their total premium income. For the purpose of this rule, the total income, profits or gains of non-resident Life Assurance Companies whose profits are periodically ascertained by actuarial valuation shall be computed in the same manner as is prescribed in rule 25 for the computation of income, profits and gains of Life Assurance Companies incorporated in British India.

P. 116.

36. In the case of a person resident in British India, an application for a refund of income-tax under section 48 of the Act shall be made in the following form:—

Application for refund of income-tax.

I, _____, of _____, do hereby state that my total income computed in accordance with section 16 of the Indian Income-tax Act, XI of 1922, accruing or arising or received in British India, or deemed under the Act to accrue or arise or to be received in British India, during the year ending on the 31st March 19_____, amounted to Rs. _____ only.

I therefore pray for a refund of

Rs. under "Salaries".

Rs. under "Securities".

Rs. under "Dividends from companies".

Rs. under "Share of profits of the registered firm" known as of which I am a partner.

(If the
refund
is to be
allowed)

Signature

I hereby declare that I am resident in British India, and that what is stated in this application is correct.

Dated

19 . . .

Signature

36-A (a). In the case of a person not resident in British India, an application for a refund of income-tax under section 48 of the Act shall be made in the following form:—

Application for refund of income-tax.

I,, of

resident at in (country)
do hereby state that my total income computed in accordance with section 48 (A) of the Indian Income-tax Act, 1922, during the year ending on the 31st March 19 amounted to Rs. only, as per return enclosed.

P. 116

I therefore pray for a refund of

Rs.	under "Salaries".
Rs.	under "Securities".
Rs.	under "Dividends from companies".
Rs.	under "Share of profits of the regis- tered firm" known as _____ of which I am partner.

{The portion
not required
should be
scored out.}

Signature

I hereby declare that I am a British subject. (see note 2) 'subject of _____ State being a State in India. I also declare that what is stated in this application is correct.

Dated _____ 19 .

Signature

Sworn before me (Name)

Designation _____ Signature _____ at _____ on _____



NOTE 1.—The above declaration shall be sworn (a) before a Justice of the Peace, a Notary Public or Commissioner of Oaths if the applicant for refund resides in any part of His Majesty's Dominions outside British India, (b) before a Magistrate or other official of the State or a Political Officer if he resides in a State in India, (c) before a British Consul if he resides elsewhere.

NOTE 2.—"British subject" means a person who is a natural-born British subject, or a person to whom a certificate of naturalization has been granted.

(b) An application for such a refund from a person not resident in British India who has made a similar application as a non-resident in the preceding year shall, unless the Income-tax Officer directs in any particular

case that the application be made in the form prescribed in sub-rule (a), be made in the following form:—

Application for refund of income-tax.

I, _____ of _____ residing at _____ in _____ (country) do hereby state that my total income computed in accordance with section 48 (A) of the Indian Income-tax Act, 1922, during the year ending on the 31st March 19____, amounted to Rs. _____ only, as per return enclosed.

I therefore pray for a refund of

Rs. _____ under "Salaries".

Rs. _____ under "Securities".

Rs. _____ under "Dividends from companies".

Rs. _____ under "Share of profits of _____ (incorporated firm)" known as _____

I am a partner.

Signature

I hereby declare that I am a British (British subject or note)/subject of _____ State being a State _____ also declare that what is stated in this application is correct and that I duly applied for a refund of income-tax as a non-resident last year.

Dated

19____.

NOTE.—"British subject" means a person who is a British subject, or a person to whom a certificate of naturalisation has been granted.

37. The application under section 48 (A) shall be accompanied by a return of total income for the year ending on the 31st March 19____ under section 22 unless the applicant has furnished such a return to the Income-tax Officer.

37-A. The application under section 48 (A) shall be accompanied by a return of total income for the year ending on the 31st March 19____ in the form the details of Part I of the Schedule to the Income-tax Act, 1922.

be omitted if the person has already submitted a return under section 22 (2) for the same year:—

PART I.

Statement of total income accruing or arising or received in British India, or deemed under the Act to accrue or arise or to be received in British India, during the previous year.

1 Sources of income.	2 Amount of profits or gains or income during the previous year.		3 Tax already charged on the income.	
	Rs.	A.	Rs.	A.
1. Salaries (including wages, annuity, pension, gratuity, fees, commission, allowances, perquisites, including rent-free quarters) or profits received in lieu of, or in addition to, salary or wages (See Note 1)				
1-A. The contributions made by an employer to the account in a recognised provident fund of the person making the return.				
1-B. The interest accruing to the account mentioned in 1-A which is not exempt from income-tax [Section 58-F (2)]				
2. Interest on securities (including debentures) already taxed. (See Note 2)				
3. Interest on securities of the Government of India or of Local Governments declared to be income-tax free (See Note 3)				
4. Property as shown in detail in Schedule A (See Note 4)				
5. Business, trade, commerce, manufacture, or dealings in property, shares or securities (details as in note 5) (See Note 5)				
6. Profession (See Note 6)				
7. Dividends from companies (See Note 7)				
8. Interest on mortgages, loans, fixed deposits, current accounts, etc., not being income from business				
9. Ground rent				
10. Any source other than those mentioned above including any income earned in partnership with others (See Note 8)				
Total				

PART II.

Statement of total income, profits and gains in the previous year, arising, accruing or received out of British India, which if arising, accruing or received in British India, would be included in the computation of total income under section 16.

Name of Country.	Sources of income.	Amount of profits or gains or income during the previous year.
		Rs.
	1. Salaries (See Note 10) *	
	2. Securities (See Note 11) *	
	3. Property (See Note 12) *	
	4. Business (See Note 13) *	
	5. Profession (See Note 14) *	
	6. Dividends from companies (See Note 15) *	
	7. Interest on securities other than in item 2 above, mortgages, loans, fixed deposits, current accounts, etc., not being income from business (See Note 16) *	
	8. Ground rent *	
	9. Any source other than those mentioned above including any income earned in partnership with others . (See Note 17)	
	Total .	
	Total as per Part I	
	Total as per Part II	
	Grand total	

*The figures for each country should be separately shown.

Verification.

I declare that to the best of my knowledge and belief the information given in the above statement is correct and complete, that the amounts of income shown are truly stated and relate to the year ended _____ and that no other income accrued or arose or was received by me/the firm during the said year and that I/the firm have no other sources of income.

Dated

19 .

Signature

N.B.—(a) Income accruing to you outside British India received in British India, should be entered in Part I and not in Part II.

(b) All income from whatever source derived must be entered in the form including income received by you as a partner of a firm.

(c) "Previous year" means the twelve months ending on the 31st day of March next preceding the year for which the assessment is to be made, or, if the accounts of the assessee have been made up to a date within the said 12 months in respect of a year ending on any date other than the said 31st day of March, then at the option of the assessee the year ending on the day to which his accounts have so been made up.

NOTE 1.—In column 2 should be shown the gross amount of salary and not the net amount after deductions on account of income-tax, provident funds, etc.

NOTE 2.—"Interest on securities" means the interest on promissory notes or bonds issued by the Government of India or a Local Government, or the interest on debentures or other securities for money issued by or on behalf of a local authority or company. Where income-tax has been deducted from the interest, or where the interest has been paid income-tax free, the amount of tax so deducted or paid should be added to the amount of interest actually received, and the gross amount so arrived at should be entered in column 2 of the statement. The term "interest on securities" does not include interest on fixed deposits or mortgages or other loans, which have to be shown under heading 8.

The interest on securities of the Government of India or of Local Governments declared to be income-tax free should be shown under head 3. Those which are not declared to be income-tax free should be included under this head.

Entries under this head must be supported by the certificate issued by the person or company paying the interest under section 18 (9) of the Act.

NOTE 3.—(a) The income-tax payable on the interest receivable on a security of a Local Government issued income-tax free is payable by the Local Government and not by the holder of the security.

(b) Only the interest on security of the Government of India or of a Local Government declared to be income-tax free should be entered against this head. Such interest will not be charged to income-tax but it must be included in the statement of total income in order to ascertain the rate of income-tax chargeable on other income. *It is chargeable to super-tax.*

(c) Particulars of any interest on securities issued by other authorities and stated to be free of income-tax should be entered against head 2, as income-tax on such interest is actually paid by these authorities on behalf of the recipients.

NOTE 4.—The tax is payable under this head in respect of the *bona fide* annual value of any buildings or lands appurtenant thereto, of which you are the owner, other than such portions of such buildings and lands as you may occupy for the purpose of your business.

SCHEDULE A:

Serial number.	Name of village or town where the property is situated.	Name of street and number of property.	In the case of municipalities the name of the person in whose name the property stands in the municipal registers.	Whether the property is occupied by owner or is let.	Annual letting value of the property.	Period during which the property remained vacant.	Amount of rent actually received for the property if let	Deductions.							Total of columns 8 to 13 and 13-A.	Net amount to be carried over to the front of the form.
								One sixth of the annual letting value shown in column 6.	Premium paid to insure the property against damage or destruction.	Interest paid on a mortgage or charge on the property.	Ground rent paid for the property.	Land revenue paid for the property.	Collection charges paid.	Amount claimed on account of property remaining vacant.		
1	2	3	4	5	6	G-A	7	8	9	10	11	12	13	13A	14	15

NOTE 5.—(a) Where you keep your accounts on the mercantile accountancy or book profits system, you must file a return in the following form:—

Income, profits or gains from business, trade, commerce.

	Rs.	As.
Income, profits or gains as per Profit and Loss Account for the year ended 19		
Add—Any amount debited in the accounts in respect of—		
1. Reserve for bad debts		
2. Sums carried to reserve for provident or other funds		
3. Expenditure of the nature of charity or presents		
4. Expenditure of the nature of capital		
5. Income-tax or Super-tax		
6. Drawings or salary of proprietor or partners		
7. Rental value of property owned and occupied		
8. Cost of additions to, or alterations, extensions, improvements of, any of the assets of the business		

Income, profits or gains from business, trade, commerce—contd.

	Rs.	AS.
<i>Add</i> —Any amount debited in the accounts in respect of—		
9. Interest on the proprietor's or partner's capital, including interest on reserve or other funds		
10. Losses sustained in former years		
11. Losses recoverable under an insurance or contract of indemnity		
12. Depreciation of any of the assets of the business.		
13. Private or personal expenses and expenses not incurred solely for the purpose of earning the profits		
TOTAL .		
<i>Deduct</i> —Any profits included in the account already charged to Indian Income-tax and the interest on securities of the Government of India or of Local Governments declared to be Income-tax free.		
Balance		

(Signature of the person making the return.)

Dated 193 .

(b) Where you do not keep your accounts in such a form, you must file a statement showing how you arrive at the taxable profits, i.e., showing details of the gross receipts and of the expenditure you propose to set against those receipts. No deductions are permissible on account of—

- (i) Property owned and occupied by the owner of a business for the purposes of a business;
- (ii) Additions to, or alterations, extensions, or improvements of, any of the assets of the business;
- (iii) Interest on the capital of the proprietors or partners of the business;
- (iv) Bad debts not actually written off in the accounts;
- (v) Losses sustained in previous years;
- (vi) Reserves of any kind;
- (vii) Sums paid on account of the income-tax or super-tax or any tax levied by a local authority other than local rates or municipal taxes in respect of the portion of the premises used for the purpose of the business;
- (viii) Any expenditure of the nature of charity or a present;
- (ix) Any expenditure of the nature of capital;
- (x) Any loss recoverable under an insurance or a contract of indemnity;
- (xi) Depreciation of any kind other than that specified in the Act;
- (xii) Drawings or salaries of the proprietors or the partners;
- (xiii) Private or personal expenses of the assessee;
- (xiv) Any expenditure of any kind which is not incurred solely for the purpose of earning the profits.

NOTE 12.—See instructions in Note 4.

NOTE 13.—The details should be given as explained in Note 5, but there will be no "deduct" entry on account of profits included in the amount already charged to Indian income-tax and the interest on securities of the Government of India or a Local Government in India declared to be income-tax free.

NOTE 14.—This should show professional fees received outside British India.

NOTE 15.—The figure to be shown here is the amount actually received by the shareholder irrespective of whether the dividends are declared free of tax or not.

Where a company derives a part of its profits in British India and part outside British India, such portion of its dividend as is payable out of profits taxable in British India should be shown in Part I under item 7 and the balance in Part II under item 6.

NOTE 16.—This head will include *inter alia* interest on all securities other than those entered in item 2, see Note 11. Interest should be shown gross if foreign tax is deducted therefrom after the assessee receives the interest; if the tax is deducted at source, the net interest received should be shown.

NOTE 17.—Agricultural income from land and not included in Part I should be shown under this head.

116. 38. Where the application under rule 36 or rule 36-A is made in respect of interest on securities or dividends from companies, the application shall be accompanied by the certificate prescribed under section 18 (9) or section 20, as the case may be.

116. 39. The application under rule 36 or rule 36-A shall be made as follows :—

(a) If the

section 48-A shall be made as

... resident of ...
... which ...
... income-tax ...
... officer appointed ...

e
f

40. An application for relief under section 49 of the Indian Income-tax Act, 1922, in the following form:—

Application for relief under section 49 of the Indian Income-tax Act, 1922.

I. that I have paid United Kingdom income tax and super-tax amounting to £ on an income of £ come-tax and super-tax of £ on the same income income from the same source amounting to Rs.

provisions of section 27 of the Indian Income-tax Act, 1922, at the rate of Inspector of Taxes at the rate of

section 49 of the Indian Income-tax Act, 1922, I am entitled. My income from all sources to which this Act applies during the "previous year" ending on the 19

only—see Return of income attached already submitted.

Signature

I hereby declare that what is stated herein is correct.

Signature

Dated 19 .

41. The application under rule 50 or rule 40 may be presented by the applicant in person or through a duly authorized agent or may be sent by post.

42. A return shall be furnished by the principal officer of a Company under section 19-A in respect of a dividend or aggregate dividends if the amount thereof exceeds Rs. 5,000.

42-A. A return shall be furnished by the person responsible for paying interest not being interest on securities in respect of amounts of interest or aggregate interest exceeding Rs. 1,000.

43. The return by the principal officer of a Company under section 19-A shall be in the following form and

shall be delivered to the Income-tax Officer who assesses the company:—

Return under section 19-A of the Indian Income-tax Act, 1922, for the year 1st April 19 31st March 19 .

Name of Company

Address of Company

(1) Resident Shareholders/Non-Resident Shareholders.

Serial number.	Name of shareholder.	Address of shareholder.	Date of declaration of dividends.	(2) Amount of dividends	
				Net.	Gross.
1	2	3	4	5	6
				Rs.	Rs.

I, _____, the principal officer of the Company, hereby certify that the above statement contains a complete list of the resident/Non-resident shareholders of the Company to whom a dividend or aggregate dividends exceeding Rs. 5,000 was or were distributed in the period from the 1st April 19 to the 31st March 19 .

Dated

19 .

Signature

NOTE 1.—Separate forms should be used for resident and non-resident shareholders.

NOTE 2.—Where dividends are issued "free of income-tax", the figure to be entered in column 5 is the sum actually paid, and the figure to be entered in column 6 is the aggregate of the sum so paid and the amount of income-tax payable by the Company in respect of the dividends.

43-A. The return under section 20-A shall be in the following form and shall be delivered to the Income-tax Officer in whose jurisdiction the person responsible for paying interest resides :—

*Return under section 20-A of the Indian Income-tax Act,
1922, for the year 1st April 19 to 31st March
19 .*

Name of payer.

Address of payer.

Serial No.	Name of payee.	Address of payee.	Date of payment.	Amount of interest or aggregate interest.

I hereby certify that the above statement contains a complete list of persons to whom interest or aggregate interest exceeding Rs. 1,000 was paid during the period 1st April 19. to 31st March 19 .

Signature

44. Omitted.

FINANCE DEPARTMENT (CENTRAL REVENUES).

Notification No. 9, dated the 15th March, 1930.

In exercise of the powers conferred by Chapter IX A of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to make the following rules, the same having been previously published as required by sub-section (1) of section 58-L read with sub-section (4) of section 59 of the said Act:—

1. These rules may be called the Indian Income-tax (Provident Funds Relief) Rules.

2. In these rules, "section" means a section of the Indian Income-tax Act, 1922 (XI of 1922).

3. The contributions made by employees after the date of recognition of a provident fund and the interest on the accumulated balances of such contributions shall be wholly invested in securities of the nature specified in clause (a), (b), (c), (d) or (e) of section 20 of the Indian Trusts Act, 1882, and payable both in respect of capital and of interest in British India.

4. (1) Withdrawals by employees shall not be allowed by the trustees except on special grounds in the following circumstances or circumstances of a similar nature—

- (a) to pay expenses incurred in connection with the illness of a subscriber or a member of his family;
- (b) to pay for the passage over the sea of a subscriber or any member of his family;
- (c) to pay expenses in connection with marriages, funerals or ceremonies which by the religion of the subscriber it is incumbent upon him to perform and in connection with which it is obligatory that expenditure should be incurred;
- (d) to meet the expenditure on building or purchasing a house or a site for a house provided that such house or site is assigned to the trustees of the fund;

(e) to pay premia on policies of insurance on the life of the subscriber or of his wife provided that the policy is assigned to the trustees of the fund and that the receipts granted by the insurance company for the premia are from time to time handed over to the trustees for inspection by the Income-tax Officer.

(2) For the purposes of sub-rule (1) "Family" means any of the following persons who reside with and are wholly dependent on the employee, namely:—the employee's wife, legitimate children, step children, parents, sisters and minor brothers.

(3) No such withdrawal shall exceed (1) the pay of the employee for three months, or, in the case of a withdrawal for the purpose specified in clause (d) of sub-rule (1) six months at the time when the advance is granted, or (2) the total of the accumulation of exempted contributions and exempted interest contained in the balance to the credit of the employee whichever is less.

(4) A second withdrawal shall not be permitted until the sum first withdrawn has been fully repaid.

5. (1) Where a withdrawal is allowed for a purpose specified in clause (d) or clause (e) of sub-rule (1) of rule 4 the amount withdrawn need not be repaid.

(2) Where a withdrawal is allowed for any other purpose the amount withdrawn shall be repaid in not more than twenty four equal monthly instalments and shall bear interest in accordance with rule 6 and no further withdrawal shall be permitted until repayment has been effected in full.

6. In respect of withdrawals which are repaid in not more than 12 monthly instalments, an additional instalment of 4 per cent. of the amount withdrawn shall be paid on account of interest; and in respect of withdrawals which are repaid in more than 12 monthly instalments two such instalments of 4 per cent. of the amount withdrawn shall be paid on account of interest:

Provided, however, that at the discretion of the Trustees of the Fund, interest may be recovered on the amount withdrawn or the balance thereof outstanding

from time to time at 1 per cent. above the rate which is payable for the time being on the balance in the fund at the credit of the member.

7. The employer shall deduct such instalments from the employee's salary, and pay them to the Trustees. The deductions shall commence from the second monthly payment made after the withdrawal or in the case of an employee on leave without pay from the second monthly payment made after his return to duty.

8. In case of default of repayment of instalments under rules 6 and 7, the Commissioner of Income-tax may at his discretion order that the amount of the withdrawal or the amount outstanding shall be added to the total income of the employee for the year in which the default occurs and the Income-tax Officer shall assess the employee accordingly.

9. Notwithstanding anything contained in rules 4 to 8, it shall be open to the trustees of a recognised provident fund to permit the withdrawal of ninety per cent. of the amount standing at the credit of an employee if the employee takes leave preparatory to retirement, provided that if he rejoins duty on the expiry of his leave he shall refund the amount drawn together with interest at the rate allowed by the fund.

9-A. Where the accounts of a recognised provident fund are kept outside British India, certified copies of the accounts shall be supplied not later than the 15th June in each year to a local representative of the employer in British India:

Provided that the Income-tax Officer may in any year appoint a date later than the 15th June as the date by which the certified copies shall be supplied.

10. (1) An application for recognition shall be made by the employer maintaining the fund for which recognition is sought and shall be accompanied by the following documents:—

(a) the trust deed if any in original with one copy thereof, the latter to be retained by the Commissioner, and

(b) the rules of the fund:

Provided that if the original of the trust deed cannot conveniently be produced, it shall be open to the Commissioner of Income-tax to accept in lieu of the original a copy certified either by a Magistrate or in any manner specified in rule 7 of the Indian Companies Rules, 1914, in which case an additional copy shall be furnished for retention by the Commissioner.

(2) The application shall be submitted through the Income-tax Officer of the area in which the accounts of the funds are kept, or, if the accounts are kept outside India, through the Income-tax Officer of the area in which the local headquarters of the employer are situate.

(3) The application shall contain the following information:—

(a) Name of employer and address, his business, profession, etc., also his principal place of business.

(b) Number of employees subscribing to the fund—

(i) in British India;

(ii) in Indian States;

(iii) outside India.

(c) Place where the accounts of the fund are or will be maintained.

(d) If the fund is already in existence—

(i) a copy of the last balance sheet of the fund, where such is maintained,

(ii) details of investments of the fund.

(4) A verification in the following form shall be annexed to the application.

Form of Verification.

We/I, the trustee (s) of the abovenamed fund, do declare that what is stated in the above application is true to the best of our information and belief, and that the documents sent herewith are the originals or true copies thereof.

11. Where an employee of a company owns shares in the company with a voting power exceeding ten per cent. of the whole of such power the sum of the exempted contributions of the employee and employer to the recognised provident fund maintained by the company shall not exceed Rs. 250 in any month.

12. If an employee assigns or creates a charge upon his beneficial interest in a recognised provident fund, the Income-tax Officer shall, on the fact of the assignment or charge coming to his knowledge, give notice to the employee that if he does not secure the cancellation of the assignment or charge within two months of the date of receipt of the notice the consideration received for such assignment or charge shall be deemed to be income received by him in the year in which the fact became known to the Income-tax Officer and shall be assessed accordingly.

13. If the Commissioner withdraws recognition from a recognised provident fund, the balance to the credit of each employee at the end of the financial year prior to the date of the withdrawal of recognition shall be paid to him free of income-tax and super-tax at the time when such employee receives the accumulated balance due to him. The remainder of the accumulated balance due to him shall be liable to income-tax and super-tax as if the fund had never been recognised.

14. Before withdrawing recognition, the Commissioner of Income-tax shall give an opportunity to the employer and the trustees of the fund to show cause why recognition should not be withdrawn.

FINANCE DEPARTMENT (CENTRAL REVENUES).

Notification No. 10, dated the 15th March, 1930.

In pursuance of sub-section (2) of section 58-F of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to fix six per cent. as the rate referred to in the said sub-section.

CENTRAL BOARD OF REVENUE.

Notification No. 12, dated the 15th March, 1930.

In exercise of the powers conferred by Chapter IX-A and by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue is pleased to make the following rules, the same having been previously published as required by sub-section (1) of section 58-L read with sub-section (4) of section 59 of the said Act :—

1. These rules may be called the Indian Income-tax (Provident Funds Relief) (Central Board of Revenue) Rules.

2. In these rules "section" means a section of the Indian Income-tax Act, 1922 (XI of 1922).

3. An order according recognition to a provident fund shall take effect—

(a) in cases where the application for recognition has been received by the Commissioner of Income-tax before the 31st May 1930—on 31st March 1930;

(b) in other cases—on the last day of the month in which the order is made, or, at the request of the employer, on the last day of any later month in the same financial year.

4. An appeal under sub-section (5) of section 58-B shall be in the following form and shall be varified in the manner indicated therein :—

Form of appeal against non-recognition of a Provident Fund by a Commissioner of Income-tax.

To

The Central Board of Revenue.

The petition of _____ employer(s)
carrying on business, profession or _____ at

Your petitioner(s) applied to the Commissioner of Income-tax under section 58-B of the Indian Income-tax

Act, 1922, for the recognition of the provident fund maintained by them (him) for the benefit of their (his) employees. The Commissioner of Income-tax has refused recognition for the reasons stated in his order dated _____ of which a copy is attached.

For the reasons set out below your petitioner(s) submit(s) that the fund should be recognised; and pray(s) that the Central Board of Revenue may be pleased to accord recognition.

Grounds of appeal.

We I _____ the petitioner(s) named in the above petition do declare that what is stated therein is true to the best of our/my information and belief.

Signature

Address of Appellant.

Date

5. The accounts of a recognised provident fund shall be prepared at intervals of not more than twelve months.

6. An account shall be maintained for each subscriber to the fund in the following form:—

7. An abstract for the financial year or other applicable accounting period of the individual account of each employee participating in a recognised provident fund shall be furnished by the trustees to the Income-tax Officer of the area in which the employer conducts his business, profession or vocations, or to such other Income-tax Officer as the Commissioner may, in each case, direct, not later than the fifteenth day of June in each year. It shall be in the form prescribed in rule 6, but shall show only the totals of the various columns thereof for the financial year or other accounting period. It shall also give an account of any temporary withdrawals by the employee during the year and of the repayment thereof.

8. The account to be made under the provisions of sub-section (1) of section 58-J shall show in respect of each employee (i) the total salary paid to the employee during the period of his participation in the provident fund, (ii) the total contributions, (iii) the total interest which has accrued thereon, and (iv) so far as may be, the percentage of the employee's salary in accordance with which contributions have been made by the employer and employee.

CENTRAL BOARD OF REVENUE.

Notification No. 35, dated the 12th July 1930.

In exercise of the powers conferred by sub-section (7) of section 33-A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue makes the following rules:—

Rules.

(1) The Commissioner of Income-tax on receipt of an appeal under section 33-A of the Indian Income-tax Act, 1922, shall, unless, in pursuance of the proviso to sub-section (3) of that section, the appeal is withdrawn, appoint a Board of Referees consisting of not less than three and not more than five members chosen by him, subject to the provisions of sub-section (6) of that section, from a panel constituted and maintained by the Central Board of Revenue.

(2) Appointments to, and resignations or removals from, the panel shall be published in the Gazette of India.

(3) The names of the members chosen by the Commissioner shall be communicated to the appellant within one week of receipt of the appeal in the Commissioner's office or of the decision of the Commissioner under section 33, as the case may be.

(4) Within a period of 15 days from the receipt of the communication, the appellant may object, without giving any reasons, to the inclusion of any name or names in the Board, and submit the names of not less than five members of the panel to whom he will not object.

(5) In the event of an objection to any name, the Commissioner shall substitute a fresh name therefor, but shall not be bound to accept a name submitted by the appellant, and shall communicate it forthwith to the appellant.

(6) The appellant may not subsequently object to the inclusion in the Board of any name submitted by himself.

(7) The appellant shall be allowed one further period of fifteen days in which to object to names not originally included by the Commissioner nor submitted by himself.

(8) If the appellant has twice objected to the constitution of the Board proposed by the Commissioner, the Central Board of Revenue shall settle the composition of the Board and the decision of the Central Board of Revenue shall be final.

(9) The time and place of the first meeting of the Board shall be fixed by the Commissioner after consulting the members. The time and place of subsequent meetings shall be fixed by the Board and announced to the appellant and the Commissioner.

(10) The members of the Board shall elect their own Chairman.

(11) The decision of the Board shall be the decision of the majority of members present. All the members present shall sign the report, and any member who differs from the others may record a dissenting minute. Should there be an equality of votes, the Chairman shall have a casting vote. No decision of the Board which is signed by less than half the members shall be valid. The proceedings of the Board shall not be invalidated merely by reason of the absence of a member or his failure to sign the report of the Board.

CENTRAL BOARD OF REVENUE

Notification No. 24, Income-tax, dated the 7th May 1932.—In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), read with paragraph 1 of Part 1-A of Schedule II to the Indian Finance (Supplementary and Extending) Act, 1931, the Central Board of Revenue hereby makes the following rule, the same having been previously published as required by sub-section (4) of the said section, namely :—

Rule.

The notice of demand referred to in paragraph 1 of Part I-A of Schedule II to the Indian Finance (Supplementary and Extending) Act, 1931, shall be served in the following form :—

Notice of Demand under paragraph 1 of Part I-A of the Schedule to the Indian Finance (Supplementary and Extending) Act, 1931.

To

1. You have been summarily assessed for the year to income-tax amounting to Rs. shown in the copy of the assessment form sent herewith.

2. If you are dissatisfied with this assessment, you may apply to me within 30 days of the receipt of this notice for the cancellation or revision of the assessment. My orders on such application will be final, and will specify the time within which payment should then be made.

3. You may, however, also submit with such application a return of your income under section 22 (2) of the Indian Income-tax Act in the form attached for the purpose. If you do so, the demand now made will be cancelled and the assessment will be made under section 23 of the Act, and, subject to section 30 of the Act, an appeal will lie to the Assistant Commissioner.

4. If you do not present such an application (with or without a return) within the time specified in paragraph 2, you must pay the amount of Rs. _____ on or before the _____ to the officer in charge of the Government Treasury or Sub-Treasury/the Agent, Imperial Bank of India, at _____ . For failure to do so, you will be liable to a penalty not exceeding the amount of tax.

5. Chalans to be presented with the amount at the time of payment are attached. Should you lose them, you should apply to the Income-tax Officer for fresh ones.

6. On payment you will be granted a receipt.

Income-tax Officer.

Circle.

Dated

193 .

PART III

NOTES AND INSTRUCTIONS
REGARDING THE INCOME-
TAX LAW AND RULES.

NOTES AND INSTRUCTIONS REGARDING THE INCOME-TAX LAW AND RULES.

1. *Extent of the Act.* [Section 1 (2).]—(i) This sub-section governs the whole of the Act and defines the areas to which the Act applies. Section 7 (2) on the other hand governs merely the taxation of particular classes of income.

(ii) The words “and to all other servants of His Majesty in those dominions” were added in the Act of 1918 as it was considered advisable to abandon the previous limitation, in the case of persons serving outside British India, of liability to British subjects, since it not infrequently happens that subjects of Indian States are taken into Government employment and sent to serve in places outside British India.

(iii) The words “including British Baluchistan” were inserted in the Act of 1922. Prior to the passing of that Act, the Income-tax Act was applied to British Baluchistan by notification in a restricted form, income-tax being, under the notification, leviable only upon salaries received by persons in the service of, and paid by or on behalf of, Government or of a local authority established in the exercise of the powers of the Governor-General in Council. The Act now applies in full force to the whole of British Baluchistan.

(iv) The whole of the Act, with the exception of sections 7 (2) and 64, has been applied to the Civil and Military Station, Bangalore, and the District of Abu, while to Berar the whole Act except section 7 (2) has been applied. Only so much of the Act has been applied to the Cantonment of Baroda, the British administered areas in Central India and the British administered areas (excluding Railway lands) in the Bombay Presidency, as relates to the assessment and collection of income-tax on salaries of Government servants or of local authorities established in the exercise of the powers of the Governor-General in Council.

(v) The Civil and Military Stations of Bangalore, Berar and the District of Abu are distinct from British India and, strictly speaking, all profits accruing or arising or received in British India or deemed to accrue or arise or to be received in British India are liable to tax even if they have already been taxed in those areas. Similarly, all profits accruing or arising or received in any of those areas or deemed to accrue or arise or to be received in those areas are liable to tax even if they have already been taxed in British India. Berar is practically treated as part of British India for purposes of assessment and no question of double taxation arises. When the same profits are taxed both in British India and in the Civil and Military Station of Bangalore, a deduction or refund is given in British India equal to the tax levied on such profits in the Civil and Military Station if the headquarters of the firm or company, etc., are in British India, a similar refund or deduction is given at Berar if the headquarters of the firm or company are at Bangalore.

(iii) If a land-owner grows on his own land which is assessed to land revenue forests or trees and derives income therefrom, he is

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After sub-paragraph (vii) insert the following :—

vii(a). Under section 15 of the Indian Tea Control Act, 1933, the owner of a tea estate may transfer his right to obtain export licences in whole or in part to any party. The profits resulting from the sales of such export and production quotas and, on the other hand, the expenditure incurred by the transferee in purchasing such quotas should be treated as follows for the purpose of the assessment of income-tax with reference to Rule 24 of the Indian Income-tax Rules, 1922. Where the quotas are transferred by the owner of a tea estate to which they appertain, the price realised should be treated as if it were income derived from the sale of tea grown and manufactured by the seller, since the allocation of the quota has resulted from the growth and sale of tea by the seller in previous years. In that case, therefore, only 40 per cent. of the income derived from the sale of the rights will be held liable to tax. Where, however, a further transfer is made by a person other than the owner of the tea estate to which the quota has been so allotted, whether or not such person is himself the owner of a tea estate to which another quota has been allotted, his profits on that transaction cannot in any sense be said to have resulted from the growth by him of tea and will have to be treated as wholly taxable in the assessment of the seller. The same applies to the profits made by an owner of a tea estate out of a transaction in which he buys a quota and uses it for the export of tea grown in an estate not his own (e.g., after manufacturing tea in his factory from green tea grown elsewhere). If a quota is purchased by the owner of another tea estate and is utilized by him for the exportation of tea grown on his own estate, such purchase enables the purchaser to market the product of his own tea estate, and it follows that the cost of buying the quota will have to be debited to the income of the concern before apportionment under Rule 24 of the Indian Income-tax Rules. Where the quota is purchased by a person who is not the owner of a tea estate, or if purchased by the owner of a tea estate is resold by him, or is used by him for the export of tea grown on an estate not his own, the expenditure will be allowed in full in computing the purchaser's profits, since, as already explained, the net profits of such a person from the transaction are taxable in full and are not covered by Rule 24 of the Indian Income-tax Rules.

vation begins, but when once the cultivation has been completed of the planting, the annual cost of the upkeep of such extensions should be allowed as a business expense even although the expense is not in bearing. As regards the question as to what is capital or revenue expenditure in respect of tea gardens see paragraph 64.

(viii) The following principle should be adopted in calculating the net dividends and regulating refunds on dividends, paid from profits that are only partly taxed in the hands of the company, *e.g.*, companies a part of whose income arises or accrues outside British India and is not received in British India or part of whose income is derived from tax-free securities :—

If x per cent. of the profits pay tax in the hands of the company, the total income of the shareholder for the purpose of refunds is x per cent. of the net dividend multiplied by $384/319$ taking the maximum rate of income-tax as 2 annas and $8\frac{1}{2}$ pies. That part of the profits of the company which is not taxed in its hands will, of course, be taxable in the hands of the share-holder under Section 14(2)(a) if the income is liable to tax under Section 4 (1) and is not exempt under Section 4 (3) or under one of the notifications issued under Section 60. But no addition on account of income-tax should be made to the part of the dividends not taxed in the hands of the company in computing the shareholder's total income.

(ix) Illegal *abwabs* are taxable since they do not come within the definition of "agricultural income". So also are the following items, *viz.* :—(a) fees received from land used for storing purchase of crops (*Paiali*), (b) *punyaha nazar* or *nazar* paid by tenants of agricultural holdings at the beginning of the *zemindari* year, (c) *nazar* for petitions presented to the *zemindars* dealing with questions of successions, settlement and partition [Raja Probhat Chandra Barua *versus* King Emperor, High Court of Bengal Reference No. 1 of 1926 (II, Srinivasan Tax Cases, page 392) and Privy Council Appeal in the same case]. On the other hand, the ruling in the Bengal High Court Case No. 40 of 1920, Birendra Kishor Manikya *versus* Secretary of State for India (I, Srinivasan Tax Cases, page 67), in which it was held that though the premium paid for the settlement of waste lands or abandoned holdings might reasonably be regarded as "rent or revenue" derived from land, as used in this definition, the same considerations did not apply to the *salami* or premium paid to a land-holder for recognition of a transfer of a holding from one tenant to another, has been overruled, in respect of the *salami* in question, by a Full Bench of the High Court of Bengal in Reference No. 1 of 1925, Nawabzadi Mehar Bano Khanum *versus* Commissioner of Income-tax, Bengal (II, Srinivasan Tax Cases, page 99); this Full Bench decision was followed by the Patna High Court in Case No. 47 of 1926, Maharajadhiraj of Darbanga *versus* Commissioner of Income-tax, B. & O., (III, Srinivasan Tax Cases, page 158) and again maintained (by way of *obiter dictum*) in the High Court's subsidiary decision in the Reference case, already quoted, of Raja Probhat Chandra Barua.

(x) The main judgment in the Reference (which was upheld by the Privy Council) dealt, not with the question of what is exempt

under the Act as agricultural income but with the question whether non-agricultural income from permanently settled land is exempt under the Settlement, and answered that question in the negative.

(vi) Again in the Patna High Court Case No. 74 of 1919, in the matter of Bhikanpur Sugar Concern (I, Srinivasan Tax Cases, page 29) and in the Bengal High Court Case No. 83 of 1920, Killing Valley Tea Company, Limited *versus* Secretary of State for India (I, Srinivasan Tax Cases, page 54), it has been held that the profits of sugar factories and profits derived from the manufacture of tea as a marketable commodity from the green leaves are liable to assessment.

3. Definition of "assessee." [Section 2 (2).]—(i) "Assessee" is defined to mean a person by whom income-tax is payable. Income-tax includes super-tax which is defined in section 55 to be "an additional duty of income-tax." Under section 3 (39) of the General Clauses Act, the word "person" includes any company or association or body of individuals whether incorporated or not. The executor, administrator or other legal representative of a deceased person is treated for the purposes of an assessment on the income of such deceased person, as an assessee.

(ii) The charging sections (sections 3 and 55) lay down who the persons and associations are who are liable to income-tax and super-tax. Income-tax is payable under section 3 by every individual, Hindu undivided family, company, firm and other association of individuals, and super-tax under section 55 is payable by every individual, Hindu undivided family, company, unregistered firm or other association of individuals not being a registered firm. While both income-tax and super-tax, therefore, are payable by every individual, Hindu undivided family, company and other association of individuals not being a firm, there is a distinction in the case of firms. All firms whether registered or unregistered (see paragraph 10) are liable to pay income-tax but while unregistered firms are liable to pay super-tax, registered firms are not. The income of registered firms is liable to super-tax in the hands of the individual partners of the registered firm. Co-operative Societies, Clubs (not being companies) and Chambers of Commerce are examples of "association of individuals."

(iii) Private provident funds of companies and firms should not be assessed to income-tax as "other associations of individuals," otherwise than by deduction at the source upon their income from investments and should not be charged to super-tax at all. They are also eligible for refund of tax under Section 48 if they comply with the provisions of that section.

4. Definition of "company". [Section 2 (6).]—This definition includes all companies constituted in the Dominions of the Crown, while the latter part of the definition is confined to such foreign associations as the Central Board of Revenue may desire to treat as companies for the purposes of the Act. The object of this latter part is to include associations such as the *French*

Sociétés Anonymes which, though incorporate bodies, have many characteristics in common with the companies recognised by our law, if the Central Board of Revenue thinks that they should be treated as companies for the purposes of the Act.

5. *Trading operations of Indian States and Dominion Governments.*—Any trade or business in British India carried on by the Governments of Indian States or of any part of the British Empire, other than the Government of India or a Local Government, and the property occupied and goods owned in British India for the purpose of such business are, under the provisions of the Government Trading Taxation Act (III of 1926), liable to taxation under the Indian Income-tax Act in the same manner and to the same extent as in a like case a company would be. Before attempting to assess the income of such Government, the Income-tax Officer should serve a notice under section 2 (12) (b) of the Indian Income-tax Act upon some representative of the said Government in British India declaring his intention of treating such representative as the principal officer of such Government.

6. *Definition of "previous year."* [Section 2 (11).]—(i) Under section 3 of the Act, assessable income is to be computed with reference to a fixed period which is known as the "previous year". This fixed accounting period, the income, profits and gains of which alone are taken into consideration in making an assessment, is treated as isolated, without any consideration of what went before or what came after. The definition of the phrase "previous year" in the Act of 1918 restricted the accounting period to a period of 12 calendar months. The period of 12 calendar months was the period ending on the 31st day of March next preceding the year for which the assessment was to be made, but the assessee was given an option of adopting a year of 12 calendar months ending on a date other than the 31st of March if that was the date up to which his accounts were made up. This gave rise to difficulties in the case of certain communities, whose commercial year is not necessarily a calendar year, but is a period which, expressed in calendar months, varies from year to year, and in one year may be slightly over and in another slightly under 12 months. Again, under the definition in the Act of 1918, any year which was adopted in place of the financial year had to terminate at some period within the previous financial year, and as there are numerous cases where the commercial year terminates in the month of April, the returns and accounts on which the assessment was based in such cases related to a period more than 12 months prior to the date of assessment. While the definition of the phrase in the Act of 1918 has been repeated practically without alteration in clause (a) of this sub-section, clause (b) is a new provision providing for the difficulties referred to above. Under this clause the Central Board of Revenue or the Commissioner of Income-tax in a province, if authorised by the Central Board of Revenue, may determine as the "previous year" a commercial year which may be slightly over or slightly under 12 months, and which may terminate on a date

subsequent to the end of the previous financial year. The Central Board of Revenue has authorised the Commissioner of Income-tax in each province to determine as the "previous year" in the case of any person, business or company, or class of persons, business or company.

(a) a commercial year which may consist of more or less than 12 months, provided that no commercial year which may extend to less than 11 or more than 13 calendar months in any one year shall be so determined; and

(b) a commercial year terminating after the end of the previous financial year, provided that no commercial year terminating later than one month after the end of the previous financial year, shall be so determined.

Where the Commissioner desires that a "previous year" should be recognised which does not come within his powers of sanction as stated above, he must obtain the orders of the Central Board of Revenue.

(ii) Income-tax Officers are, therefore, debarred from treating as a "previous year" any period which does not come within the definition in sub-clause (a) of clause (11) of Section 2 unless such "previous year" has been sanctioned either by the Income-tax Commissioner or the Central Board of Revenue.

(iii) Under the substantive part of sub-clause (a) of clause (11) of Section 2, an assessee has an absolute option to elect for the *first* time a "previous year" other than the financial year ending on the 31st day of March and in that case, the proviso to that sub-clause does not come into operation. The effect in such a case of the substantive part of the sub-clause in question will be to make the 'previous year', the year (*i.e.*, the 12 months) ending on the day to which the accounts have been made up, and Section 3 requires the assessment to be made on the income of the whole of that year.

(iv) Where, however, the assessee has already exercised his option under the substantive part of sub-clause (a) of clause (11) and is seeking to change his previous year for the second time, the proviso to the sub-clause in question comes into operation and it is open to the Income-tax Officer under the proviso to impose conditions involving an assessment otherwise than in accordance with the normal requirements of the Act. In such a case, the condition which the Income-tax Officer may have occasion to impose may be a condition that the assessment should be made on the income of a period exceeding 12 months. But should occasion arise to require assessment on the income of a period of less than 12 months, the imposition of a condition in this sense would equally be within the Income-tax Officer's competence.

(v) When the condition imposed under the above proviso means an assessment on the income of a period in excess of 12 months—say X months—the rate of tax to be applied to the aggregate income may be stipulated to be the rate applicable to a total income

arrived at by applying the formula $12/X$ to the aggregate income. Even when X is less than 12 months, the above formula may be stipulated to be applied.

(vi) As regards super-tax, the condition imposed under the above proviso might require that it may be computed as follows. In the first place, the formula already mentioned, *viz.*, $12/X$ should be applied to the income for the period under assessment. On the resulting income, super-tax should be calculated in the ordinary way by allowing the usual deduction of Rs. 30,000 or Rs. 50,000 or Rs. 75,000, as the case may be. The total super-tax thus arrived at should then be multiplied by $X/12$ and the result will be the amount of super-tax leviable.

(vii) As stated above, under the proviso to sub-clause (a) of clause (11) of Section 2, an assessee who has, after the 31st March 1922, once exercised the option of selecting as his "previous year" a year terminating on a date other than the 31st day of March within the previous financial year, cannot again exercise that option except with the consent of the Income-tax Officer, and upon such conditions as he may think fit, Income-tax Officers in dealing with such cases, and Commissioners in dealing with such cases, and Commissioners in dealing with cases under sub-clause (b) of clause (11) of the above Section 2, should take steps to secure that the changing over from one previous year to another shall not result in any loss of revenue either because any loss of income, profits or gains which, but for the change in the accounting period, would not have come under assessment is, by so doing, brought thereunder or otherwise. The convenience of an assessee in this matter must be studied so far as possible, as it is desirable that the accounting period for income-tax purposes should be the same as the accounting period according to which an assessee makes up his accounts for the purpose of his business, but in the actual year of change, conditions should be laid down sufficient to secure that the substitution of one year for another shall not result in any income, profits or gains of an assessee escaping assessment.

(viii) If an assessee closes his accounts in different dates for different businesses or different sections of the same business, or different sources of income, his income should be calculated separately for each business, section of business or source, according to the accounting year adopted for it and the aggregate of the incomes thus computed should be treated as the income of the previous year. Each of the years of which the income is thus added together must, of course, satisfy the definition of 'previous year' in section 2(11) of the Act with reference to the same year of assessment.

(ix) If an assessee for some special reason closes his accounts on a particular occasion on a date different from—usually later than—that which he usually adopts, ordinarily proportionate profits of 12 months out of the (say) 14 or 15 months for which the accounts are closed should be taken for the current assessment, and the balance of profits for the remaining 2 or 3 months should be left over to be

included in the next year's assessment. In special cases, when the Income-tax Officer has reason to believe that the temporary extension of the accounting period has been resorted to by the assessee with some ulterior motive, he may use the discretion given to him by the proviso to section 13 of the Act.

(c) Where an Income-tax Officer grants permission to an assessee to change his accounting period, he should record the fact clearly in his assessment order, stating in detail the nature of the change permitted, and the conditions on which permission is granted.

7. *Definition of "Principal Officer".* [Section 2 (12).]—Income-tax Officers should treat as the "Principal Officer" of a local authority or company or other public body or association in the first instance the officials specified in clause (a); it is only in cases where the Income-tax Officer has no information regarding the persons who discharge the functions of the officers mentioned in clause (a) or where such persons cannot be found, that he should use the powers conferred by clause (b) of treating as the principal officer any other person connected with the company, public body or association.

8. *Meaning of the term "local authority".*—"Local authority", a phrase used in sections 2 (12), 4 (3) (iii), 7 and 21, is defined in section 3 (28) of the General Clauses Act, 1897 as

"a municipal committee, district board, body of port commissioners or other authority legally entitled to, or entrusted by the Government with the control or management of, a municipal or local fund."

9. *Definition of "public servant".* [Section 2 (13).]—This definition is of importance for the purposes of section 54 of the Act. The definition of the phrase in the Indian Penal Code contains the following:—

"The words 'public servant' denote a person falling under any of the descriptions hereinafter following, namely:—

Ninth.—Every officer whose duty it is, as such officer, to take, receive, keep, or expend any property on behalf of Government, or to make any survey, assessment or contract on behalf of Government, or to execute any revenue-process, or to investigate, or to report on any matter affecting the pecuniary interests of Government, or to make, authenticate or keep any document relating to the pecuniary interests of Government, or to prevent the infraction of any law for the protection of the pecuniary interests of Government and every officer in the service or pay of Government or remunerated by fees or commission for the performance of any public duty;

Tenth.—Every officer whose duty it is, as such officer, to take, receive, keep, or expend any property, to make any survey or assessment, or to levy any rate or tax for any secular common purpose of any village, town or district, or to make, authenticate or keep any document for the ascertaining of the rights of the people of any village, town or district.

Explanation 1.—Persons falling under any of the above descriptions are public servants, whether appointed by the Government or not.

Explanation 2.—Whenever the words 'public servant' occur, they shall be understood of every person who is in actual possession of the situation of a public servant, whatever legal defect there may be in his right to hold ~~the~~ situation."

10. *Registered and Unregistered Firms.* [Sections 2 (14) and (16), 14 (2) (b) and 26-A.]—(i) Rules 2 to 6 prescribe the method of registering a firm. A firm to be registered must be constituted under an instrument of partnership which definitely specifies the individual shares of the partners in the profits of the firm. The deed of partnership to be registered both for purposes of assessment to income-tax and super-tax is that in force in the year in which the assessment is made. An application for registration may be made at any time before the assessment of the income of the firm is made but it is desirable that the application should accompany the return under section 22(2) of the Act. If an application is made after the assessment of the firm, it should be returned to the person presenting it as out of time. Even if such an application is accepted it can have no effect on the assessment for that year, *vide* decision in the Allahabad High Court Case No. 223 of 1923, in the matter of Lallamal Hardeo Dass Cotton Spinning Mill Company of Hathras (I, Srinivasan Tax Cases, page 266). The words "no part of the income of the firm has been assessed" in rule 2(b) refer to cases in which the whole of the income of the person in question had escaped the attention of the Income-tax Department altogether until proceedings were started under section 34. They do not apply to a case in which proceedings have been taken under section 23 in respect of the income of any person and owing to that persons' concealing part of his income he has been declared not liable to tax. Here and wherever else in the Act or Rules there is nothing repugnant in the context the words "assess" and "assessment" evidently refer to the process of determining the amount of profit or loss made by a person in the previous year and not to the process of levying tax or declaring that no tax is payable which as section 23 shows is a process distinct from and subsequent to assessment although the word "assessee" is defined in sub-section 2 of section 2 as a person by whom tax is payable. The distinction between a registered and unregistered firm for the purposes of this Act is:—

(ii) *Income-tax* is assessed upon the profits of a *registered* firm at the maximum rate whatever the amount of the profits of the registered firm may be (see Finance Act); and a member of such a registered firm, on satisfying the Income-tax Officer that such maximum rate is higher than the rate applicable to his "total income," or that his income is below the minimum chargeable with income-tax, may get a refund on his share of those profits calculated at the difference between the two rates at the rate, at which income-tax has been levied as the case may be [see section 48 (2)], such share of the profits being included in the "total income" of such member for the purpose of determining the rate applicable [see section 16 (1)]. In the case of an *unregistered* firm *income-tax* is levied on the income of the firm at a rate graded according to the profits of the firm as if it were an individual (see Finance Act); a member of such a firm is not entitled to any refund, but his share of the profits of the firm is included in his "total income" for the

purpose of determining the rate at which he shall pay income-tax on any other income [see section 16 (1)].

(iii) The profits of a *registered* firm are liable to tax at the maximum rate even if they are less than Rs. 1,000 while an *unregistered* firm is not liable to income-tax if its profits in any one year are less than Rs. 1,000. But where the profits of an unregistered firm are not assessed to income-tax, they are liable to tax in the hands of the individual members of the firm, that is, they are included in the assessable income of the individual member [see Finance Act and section 14 (2) (b)];

(iv) A *registered* firm is not liable to *super-tax*, the share of individual members in the profits of such a firm being included in the income of each individual member for the purposes of super-tax. An *unregistered* firm is, however, liable to super-tax (like an individual) on that amount of the profits of the firm which is in excess of Rs. 30,000 (see Finance Act and section 55 of the Income-tax Act). Super-tax is not payable by an individual having a share in an unregistered firm in respect of the profits of the unregistered firm, except, in cases where the profits of the unregistered firm have not been assessed to super-tax (see section 55, proviso). A firm cannot legally enter into partnership with another firm, *vide* decision of the Allahabad High Court in *Jayadaya Madan Gopal versus Commissioner of Income-tax, United Provinces*. It does not, however, follow that because a firm is not a partner in another firm what is described as its share in the profits of such firm is not its income. A firm in which another firm purports to be a partner cannot be legally registered for "income-tax purposes".

(v) It has been held that under the Indian Contract Act, 1872 (IX of 1872), a minor cannot become a partner in a firm. But he may be admitted to the benefits of partnership in a firm, with the consent of all the partners for the time being. A minor who purports to be a partner in a firm should be treated exactly like a minor who has been admitted to the benefits of partnership in a firm. A minor who has been admitted to the benefits of a partnership has a right to such share in the property and the profits of the firm as may be agreed upon—not between him and the partners, for he cannot be a party to a contract but between the partners; and his share in the property of the firm is liable for the acts of the firm, but he is not personally liable. Provided that there are at least two persons competent to contract among the members of the firm, the fact that there is also a minor who purports to be a member of the firm, or who has been admitted to the benefits of partnership in the firm, does not justify the Income-tax Officer in refusing to register the firm. In such cases the minor has an ascertainable share in the property and the profits of the firm. His share cannot be "ignored", or attributed to the other partners. The application to his share in the profits of the firm of the provisions of sub-section (2) (b) of section 14 and sub-section (1) of section 16 presents no difficulties, whether the firm is registered or not. The fact that a minor cannot have the status of a

member of a registered firm does not take away his right to a refund. Section 48 (2) specifically provides for such a refund, and a claim may be made on his behalf. Similarly a claim is admissible on behalf of the minor to a set off under sub-section (2) of section 24 in respect of his share in loss sustained by a firm.

11. *Definition of "total income".* Section 2 (15).]—The phrase "total income" is used in sections 3, 15 (3), 16 (1), 17, 22 (1) and (2), 23 (1) and (3), 48, 55 and 56. The necessity for the definition and for the use of the phrase is due to the fact that, as stated in paragraph 3, tax is payable not only by individuals, but also by firms, companies, Hindu undivided families and other associations of individuals; that is, the Act provides for taxation at the source in certain cases and for taxation in the hands of the individual recipient in others. Whether, however, tax is deducted at the source or in the hands of the individual recipient, it is the total income of the individual recipient from all sources to which the Act applies that determines his liability to income-tax (that is, whether his total income amounts to Rs. 1,000), and the rate at which he has to pay income-tax on the whole of his income. The solitary exception is in the case of Hindu undivided families, income from which [under section 14 (1) read with section 16 (1) of the Act] is not included in the total income of the individual recipient. Again, there are certain classes or portions of income such as the amounts deducted from salaries under the proviso to section 7 (1), contributions to a recognised provident fund exempt under section 58-F (1), the sums paid on account of insurance premia under section 15, securities issued income-tax free by the Government of India or by Local Governments under the provisos to section 8, on which income-tax is not payable, but all such sums are included in the total income of the assessee for the purpose of determining his liability to income-tax and the appropriate rate at which the tax shall be levied. There is, however, no taxation at the source in the case of super-tax, except to the limited extent provided for by sub-sections (3A), (3B), (3C), and (3D) of section 18, nor are there any portions of income (other than income derived from a Hindu undivided family by a member or from an unregistered firm in the special case mentioned in the proviso to section 55) which are exempted from payment of super-tax and it is upon the total income that super-tax is chargeable in the hands of the individual.

12. *Graduation of income-tax.* (Section 3.)—The Income-tax Act deals merely with the basis, the methods and the machinery of assessment, and does not contain, as the previous Acts did, schedules specifying the rates at which income-tax shall be charged. These rates are determined by the Finance Act which is passed annually by the Central Legislature. The rates prescribed by the current Finance Act will be found at the end of Part I of this Manual. The same remarks apply to super-tax (see section 55 of the Act).

13. *Definition of "Income".* (Section 3.)—(i) Section 3 of the Act provided that the Act should apply to "income". Difficulties were experienced in regard to the assessment of business profits owing to a High Court ruling that the word "income" in that section meant income actually or constructively received and that the use of the word in that sense in the said section restricted and limited any interpretation to be placed upon the following sections of the Act which specified the different classes of income liable to the tax. This interpretation would, if strictly followed, have caused considerable inconvenience in assessing business profits to those assesseses who keep their accounts not on the basis of sums actually received and sums actually paid out but on the principles of mercantile accountancy, by the preparation of a profit and loss account and the comparison of the value of the stock in hand at the beginning and at end of each year, since such assesseses would have been required to recast the whole of their accounts on a cash basis for income-tax returns. There were other directions also in which so strict an adherence to the interpretation placed on the word "income" would have caused difficulties. For this reason the phraseology in section 3 and in other sections of the present Act has been re-worded. The plan adopted has been not to attempt a general covering definition of "income", but to prescribe that the tax shall be chargeable not upon "income" (whether "income" be deemed to mean actual receipts and expenditure or any other general definition) but in respect of "income, profits or gains" as set out and defined in sections 6 to 12 of the Act. If there is any class of income which does not fall within the words that impose the charge in these sections, that class of income is not within the scope of the tax.

(ii) For the method of accounting to be adopted in respect of "income, profits or gains", see paragraph 60.

14. *Accounting period to be adopted for determining income.* (Section 3.) (i) Under the Act of 1918 the period fixed for any year was based on the income of the previous year and the assessment was made on the income of the year and the assessment was subsequently made when the income of the year in which the assessment was made was ascertained. This system has been abolished in the present Act which provides for the determination for any year being assessed of the income and gains of the "previous year" and the abolition of the adjustment system provided for in section 25. The assessments are made finally on the basis of the income of the year in which the assessment is made, in order to avoid any delay in making the assessment to fall down during the year, it is provided that the assessment shall be made on the income of the year in which the assessment is made.

be made in the year in which a business, profession or vocation is closed down on the income of that year. This is merely a discretionary and not an obligatory method of assessment to be adopted in exceptional cases where delay in making the assessment might lead to a loss of revenue.

(ii) The other class of cases provided for in sub-section (3) of section 25 is confined to those particular business, professions or vocations on which tax had been charged under the provisions of the Act of 1918. Since the abolition of the adjustment system meant that in the case of those particular business the tax would, had no special provision been made, have to be paid on the profits of one year more than under the system in force under the Act of 1918, it is specially provided that in the year in which such businesses, professions or vocations close down, the adjustment provided for in the Act of 1918 shall be made.

(iii) An exception to the general rule that assessments are made on the income of the previous year will also be found in section 24A. Where it becomes known to an Income-tax Officer that a person may leave British India during the financial year or shortly after its expiry and that he has no present intention of returning, the Income-tax Officer may proceed to assess him on his total income for the period from the expiry of the last previous year for which he has been assessed up to the probable date of his departure from British India. This provision is intended to catch temporary residents, such as touring theatrical companies, or persons about to change their residence on retirement from the country, who would otherwise escape tax by leaving British India before the close of the year. The rate applicable in respect of such assessments is the rate in force at the time of such assessment.

15. *When income earned outside British India is taxable.* [Section 4 (1).]—(i) The Act applies to all income from whatever source it is derived if it accrues or arises or is received in British India, or is, under the provisions of the Act, deemed to accrue or arise or to be received in British India. The tax is, therefore, payable on all income arising or accruing in British India whether the recipient resides in British India or not [see Madras High Court Case No. 4 of 1921, Chief Commissioner of Income-tax, Madras, *versus* Bhanjee Ramjee & Company (I, Srinivasan Tax Cases, page 147)]. The tax is also payable in respect of income received in British India irrespective of whether it accrued or arose within or without British India. Tax is also payable in respect of income which is "deemed under the provisions of this Act to accrue or arise or to be received in British India" The particular cases where income is "deemed under the Act to accrue or arise or to be received in British India" are specified in section 4 (2), section 7 (2), section 11 (3), and section 42.

(ii) *Taxation of foreign incomes.* [Section 4 (2).]—Section 4 (2) was inserted in the present Act owing to the tax having previously been evaded in the case of income accruing or arising out

of British India by bringing in the said income at intervals and claiming that as such income was not received in British India in the year in which it accrued or arose out of British India, it was, when brought into British India, not income but accumulated profits or savings or capital. The sub-section applies to all incomes profits and gains accruing or arising outside British India to a person resident in British India and provides with respect to such income, profits and gains that they shall be deemed to be income, profits and gains of the year in which they are received or brought into British India notwithstanding that they did not accrue or arise in that year. The provision, of course, merely relates to income, profits and gains and not to the importation of capital. It does not apply to income, profits or gains which accrued or arose before the 1st day of April, 1933, on which day, the sub-section in its present form came into force. Income, profits or gains which accrued before the 1st day of April 1933 will be liable only if *they are income, profits and gains of a business* and are received in or brought into British India within 3 years of the end of the year in which they accrued or arose. Income from agriculture arising or accruing in an Indian State from land for which any annual payment in money or in kind is made to the State is also not liable under this sub-section.

(iii) In the Madras High Court Case No. 4 of 1919, Board of Revenue, Madras, *versus* Ramanadhan Chetty (I, Srinivasan Tax Cases, page 37), it has been held that profits derived from business carried on outside British India by persons resident in British India are not liable to assessment under the Act if the profits are not remitted to British India. The assessee in this case who resided in British India was a proprietor of a money-lending business carried on by his agents in various places outside British India. The only part taken by the proprietor in the business was to acquaint himself with the state of business abroad and occasionally to issue general instructions, and it was not disputed that none of the income accruing abroad had ever been transmitted to him in India.

(iv) In the Bengal High Court Case No. 56 of 1921, Bengal Nagpur Railway Company, Ltd., *versus* Secretary of State for India (I, Srinivasan Tax Cases, page 178), it has been held that the Bengal Nagpur Railway Company is not liable to pay tax on the interest guaranteed by the Secretary of State. This ruling should be followed in the case of all Railway companies where the interest is guaranteed by the Secretary of State and is paid in England only. It does not apply to cases where the interest is guaranteed by an authority other than the Secretary of State or is paid in India.

(v) For the special case of tax on interest on sterling securities see paragraph 16.

16. *Is interest on the sterling securities of the Government of India or on the sterling securities issued by English companies carrying on business in British India liable to Indian income-tax? —Where such interest is received by the debenture or security*

(19) The salaries of Khasadars levies and Badraggas employed in the tribal territory on the North-West Frontier and of all persons employed in the tribal levy service in Baluchistan.

(20) The allowance or salary paid in the United Kingdom to officers of Government on leave or duty in that country whether such allowance or salary is paid in sterling in the United Kingdom or by means of negotiable rupee drafts on a bank in India.

(21) The leave allowance or salary drawn from any Colonial Treasury by officers of Governments on leave or duty in the Colony.

(22) Leave salaries or leave allowances paid in the United Kingdom or in a Colony, to officers of local authorities, or to the employés of Companies, or of private employers on leave in the United Kingdom or in such Colony.

(23) Vacation salaries paid in the United Kingdom or in a Colony to Judges of High Courts or of Chief Courts, to Judicial Commissioners, or to other officers of Government, when on vacation therein.

(24) The pensions of officers of Government residing out of India drawn from any Colonial Treasury or paid in the United Kingdom whether such pensions are paid in sterling or by means of negotiable rupee drafts on a bank in India.

(25) The salaries of the light-house keepers of light-houses in the Red Sea.

(26) The pensions paid in the United Kingdom or in a Colony to officers of local authorities or employés of companies or of private employers, such officers or employés being resident out of India.

(27) The interest on Mysore Durbar Securities.

(28) Pensions granted to officers of His Majesty's Naval, Military or Air Forces, British or Indian, or of the Auxiliary Force, India, or of the Indian Territorial Force, or of the Royal Indian Marine or to members of the Indian Police Forces, or to civil officers serving in a civil capacity with a Military Force in respect of wounds or injuries received in action or in the performance of their duties as members of such forces otherwise than in action.

(29) Pensions granted to members of His Majesty's Naval, Military or Air Forces, British or Indian, or of the Auxiliary Force, India, or of the Indian Territorial Force, or of the Royal Indian Marine, or to Civil Officers serving in a civil capacity with a Military Force, who have been invalided from service with such forces on account of bodily disability attributable to, or aggravated by, such service.

(30) Value of rations issued in kind or money allowances paid in lieu thereof, to any officer or other rank in His Majesty's Naval, Military or Air Forces, British or Indian, or in the Auxiliary Force, India, or in the Indian Territorial Force, or in the Royal Indian Marine.

(31) Value of rent-free quarters occupied by, or money allowance paid in lieu thereof to, Indian officers, British Warrant and non-commissioned officers and men of His Majesty's Military or Air Forces, and British and Indian Warrant officers of His Majesty's Naval and Marine Forces; in all cases irrespective of whether the individual concerned is married or single.

(32) Conservancy allowance granted in lieu of free conservancy to non-departmental Warrant and non-commissioned officers of the Indian Unattached List, departmental non-commissioned officers of the India Unattached List not in receipt of consolidated rates of pay and Warrant and non-commissioned officers of the permanent staff of the Auxiliary and Territorial Forces.

(33) The value of the free education provided for the children of British Warrant and non-commissioned officers and any grants-in-aid made to British Warrant and non-commissioned officers in lieu of the provision of free education for their children.

(34) The income of persons, other than persons in the service

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residing in the district of Anam

After item (35) insert the following.—

“ 35-A. Shore allowance granted to Warrant Officers of the Royal Indian Navy when employed on Marine Survey duties under paragraph 89 (c) of the Regulations for the Royal Indian Navy, Volume I.”

The Naga Hills District.

The Lushai Hills District.

The Sadiya Frontier Tract.

The Balipara Frontier Tract.

The Lakhimpur Frontier Tract.

The Garo Hills.

The Jowai sub-division of the Khasi and Jaintia Hills District and

The North Cachar Hills in the district of Cachar.

(37) The perquisite represented by the right of any of the officers specified in the annexed list to occupy free of rent as a place of residence any premises provided by Government.

List of officers.

The Governor General.

The Commander-in-Chief.

The Governor of a Governor's Province

The Chief Commissioner of any of the following Provinces, namely :—

British Baluchistan,

Délhi,

Ajmer-Merwara,

Coorg,
The Andaman and Nicobar Islands,
Aden and

any first class Resident in the Political Department.

(38) Such part of income in respect of which the said tax is payable under the head "property" as is equal to the amount of rent payable for a year but not paid by a tenant of the assessee and so proved to be lost and irrecoverable, where—

- (a) the tenancy is *bona fide*;
- (b) the defaulting tenant has vacated, or steps have been taken to compel him to vacate the property;
- (c) the defaulting tenant is not in occupation of any other property of the assessee;
- (d) the assessee has taken all reasonable steps to institute legal proceedings for the recovery of the unpaid rent or satisfies the Income-tax Officer that legal proceedings would be useless; and
- (e) the assessee has, for the year for which the unpaid rent was due, paid income-tax in respect of the annual value of the property to which that rent relates.

(39) The lump grants made by Government to the Indian Church—

- (1) for the provision of episcopal supervision and ministrations;
- (2) for the payment of allowances to clergymen entertained in lieu of Chaplaincies reduced; and
- (3) in lieu of the grants-in-aid at present given for the entertainment of clergymen of the Additional Clergy Society under Articles 602 and 603 of the Civil Service Regulations.

(40) When in any year an employee participating in a recognised provident fund has ceased to be an employee of the employer maintaining the fund and has been declared by such employer not to be eligible to receive the whole of the accumulated balance due to him, so much of his income as is assessable for that year shall be exempted from income-tax and shall be excluded from the computation of his total income for the purposes of the said Act as is equivalent to so much of the accumulated balance due to him as has not been paid or is not payable to him, and if such amount exceeds the amount of his income in that year, so much of his income in the following year or years as is equal to the amount of such excess shall be so exempted and excluded in such year or years.

(41) Income of a Service Fund derived from interest on Government securities or interest on funds deposited with Government.

For the purpose of this exemption, a Service Fund means a fund established under the authority of, or with the permission of, Government for the purpose of securing deferred annuities to the subscribers, or payments to them in the event of their resignation or dismissal from the service in which they are employed, or provision for their wives or children after their death, or payments to their estate or their nominees upon their death, to which servants of Government are alone admissible as subscribers or members and the funds of which are either deposited with Government or invested in Government Securities.

in (1) of paragraph 18 for the words " provided that the face value of securities so held on account of any one assessee does not exceed Rs. 22,500 " substitute the following :—

provided that the exemption shall apply only to interest on securities so held on account of any one assessee up to a face value of Rs. 22,500 ".

(Correction List No. 2.)

the or salary,
nation for

" Accountant
provided that
y one assessee

included in the profits of the business on which income-tax has been assessed and charged under the head "business" :

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and 10th lines from the bottom for the words " or the Burma Co-operative Societies Act, 1927 (Burma Act VI of 1927) " substitute the following :—

" the Burma Co-operative Societies Act, 1927 (Burma Act VI of 1927) or the Madras Co-operative Societies Act, 1932 (Madras Act VI of 1932) ".

(Correction List No. 2.)

profits or gains from—

(1) investments in (a) securities of the nature referred to in section 8 of the Indian Income-tax Act, or (b) property of the nature referred to in section 9 of that Act :

(2) dividends, or

(3) the 'other sources' referred to in section 12 of the Indian Income-tax Act."

The exemption which extends both to income-tax and super-tax applies only to "profits" in the strict sense of the word as used in the Act and does not include "income" derived by Co-operative Societies from interest on securities or dividends. The Societies whose income liable to income-tax is not taxable at the maximum rate or who have no income liable to tax should apply to the Income-tax Officer concerned for the issue of exemption certificates authorising persons paying interest on securities not to deduct any tax at source or to deduct tax at a lower rate than the maximum, as the case may be.

Where a Co-operative Society incurs a loss under any head of income that has been exempted from tax by notification under section 60 (1) of the Act, such loss may be set off under section 24 against any income that is not so exempted.

(4) Such part of the profits or gains of a firm which has discontinued its business, profession or vocation as is proportionate to the share of an assessee in the firm at the time of such discontinuance, if income-tax has at any time been charged on such business, profession or vocation under the Indian Income-tax Act, 1918 (VII of 1918), or if an assessment has been made on the firm in respect of such profits or gains under sub-section (1) of section 25 of the Indian Income-tax Act, 1922 (XI of 1922).

The above exemption applies only to income-tax and not to super-tax.

Apart from the particular cases mentioned in this paragraph, the incomes or portions of incomes exempted under section 4 of the Act and under the orders of the Governor General in Council under section 60 of the Act referred to in paragraph 17 are not only not subject to income-tax or super-tax, but they are also not to be taken into account in determining the rate of tax on other income; they are excluded from consideration altogether.

(5) So much of the income of any Investment Trust Company as is derived from dividends paid by any other Company which has paid or will pay super-tax in respect of the profits out of which such dividends are paid.

Explanation.—For this purpose an investment trust company means a company in respect of which the Governor General in Council is satisfied that:—

(i) it is a company having for its principal business the acquisition and holding of investments in the stocks, shares, bonds, debentures or debenture-stocks of other companies or in securities issued by public authorities,

- (ii) it is not a company formed for the purpose of, or engaged in, acquiring or exercising control over any other company or group of companies or enabling any other persons to acquire or exercise such control,
- (iii) it is a company deemed under clause (b) of the Explanation to sub-section (2) of section 23-A, of the said Act, to be a company in which the public are substantially interested.

The above exemption applies only to super-tax and not to income tax.

19. Where, owing to the fact that the total income of an assessee has reached or exceeded a certain limit, he is liable to pay super-tax or to pay super-tax at a higher rate, the amount payable by him on account of income-tax and super-tax shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely :—

- (a) the amount which would have been payable on account of income-tax and super-tax if his total income had been a sum less by one rupee than that limit, and
- (b) the amount by which his total income exceeds that sum.

20. *Allowances in assessing profits of railway or tramway business.*—The following modification has been made in respect of income-tax in favour of income derived from railway or tramway business (other than an electric tramway) :—

An assessee deriving income from a railway or tramway business may at his option require that in computing the profits or gains of such business the following allowance shall be made in lieu of the allowances specified in clause (v), clause (vi) and clause (vii) of sub-section (2) of section 10 of the said Act, namely, the actual expenditure incurred by the assessee during the previous year on repairs, replacements and renewals of plant, machinery, buildings and furniture which are the property of the assessee.

Provided that an assessee who in any year has exercised the option hereinbefore conferred shall not be entitled save with the consent of the Commissioner of Income-tax to withdraw that option in any subsequent year.

Provided further that nothing in this notification shall apply to an electric tramway.

21. *Exemption of income derived from property held under a religious or charitable trust.*—(i) Under section 4 (3) (i) income derived from property which is held under a purely religious or charitable trust or under any other legal obligation that it should be utilised for religious or charitable purposes is exempt. The word 'property' in this section does not bear the restricted meaning that

it bears in section 9 of the Act but includes securities, a business, or share in a business.

(ii) Section 4 (3) (i) exempts two categories of income. First, income from property which is dedicated absolutely and secondly, in case of qualified dedication, so much of the income as is applied or finally set apart for application to religious or charitable purposes.

(iii) In the case of absolute dedication, *i.e.*, where there is no outstanding secular interest reserved by the trust, the exemption is complete. In the case of qualified dedication, the trust reserves a secular interest to beneficiaries, Shebaita or heirs of the founder, etc. This secular interest is assessable to income-tax. Suppose 60 per cent. is under the trust applicable to religious or charitable purposes and 40 per cent. distributable among the heirs of the settlor. The 40 per cent. is assessable. Suppose also that only 50 per cent. is actually applied or set apart for religious or charitable purposes and the heirs or the Shebaita misappropriate 10 per cent. The 10 per cent. is under the section also assessable.

(iv) The maintenance of a Shebaita may or may not come within the category of religious or charitable purpose. It depends on the circumstances of the case. If, for instance, a dedication is absolute and a small portion of the income is given to the Shebaita for his remuneration for carrying out the trusts of the endowment, it would not be secular. If, on the other hand, a fixed sum is given to religious or charitable purposes and the residue of the income is given to the Shebaita for his maintenance, the residue would be held to be secular. The test is whether a suit for partition lies for division of the residue. If it does, then the residue is secular and assessable. In such case, any portion of the dedicated, *i.e.*, ordinarily exempted income which may be misappropriated would also be assessable.

(v) Section 4 (3) (ii) similarly exempts the income of religious or charitable institutions which is derived from voluntary contributions and is applicable solely to religious or charitable purposes.

(vi) To secure exemption under clause (i) or clause (ii) of section 4 (3) the income of religious or charitable institutions and income derived from property held for religious or charitable purposes need not be actually spent on religious or charitable purposes in the year of receipt. It is sufficient if it is set aside for those purposes. In the case of *mixed* trusts, the income-tax authorities are required to enquire into the application of the income. Where property is held in part only for religious or charitable purposes a proportionate share of any expenses incurred on management should be considered as applied to those purposes.

(vii) To remove doubts regarding the application of the two clauses, read with the definition of "charitable purposes," to universities and other educational institutions the special exemption under section 60 of the Act mentioned in paragraph 17 (12) was made.

Attention is also invited to the exemption mentioned in paragraph 17 (5) of scholarships granted to meet the cost of education in the hands of the recipients of the scholarships.

22. Exemption of incomes of Local Authorities. [Section 4 (3) (iii).]—A “Local Authority” is defined in section 3 (28) of the General Clauses Act as a “municipal committee, District Board, etc., legally entitled to, or entrusted by the Government with the control or management of a municipal or local fund”. The words “legally entitled to or entrusted by the Government with” should be construed to mean “entitled by the law of British India to or entrusted by a Governmental authority in British India with”. It follows therefore that there can be no “local authority” outside British India within the meaning of clause (iii) of subsection (3) of section 4 of the Income-tax Act. This view does not of course apply to local authorities in British administered areas in Indian States to which the Income-tax Act and the General Clauses Act have been applied.

23. Exemptions of Provident Funds. [Sections 4 (3) (iv) and 4 (3) (v).]—(i) Under section 4 (3) (iv), the interest on securities held by Provident Funds to which the Provident Funds Act, 1897 (now Act XIX of 1925), applies, is exempt from tax. Similarly under section 4 (3) (v), capital sums paid as accumulated balances at the credit of subscribers to *such* funds are exempt from tax and are not included in computing their “total income”. The words “accumulated balance” include not only contributions but also interest thereon. Under section 15 (1), contributions paid by a subscriber to such funds are also exempt from income-tax to the extent mentioned in section 15 (3). Contributions by *employers* to such funds stand on a totally different footing and are dealt with in paragraph 64. For special privileges for “recognised” provident funds see paragraph 24 *et seq.*.....

(ii) The exemptions granted to Provident Insurance Societies which comply with the provisions of the Provident Insurance Societies Act, 1912, or which have been exempted from its provisions, were withdrawn by the Income-tax (Amendment) Act, 1924 (XI of 1924). Provident Insurance Societies to which the Provident Insurance Societies Act applies, or which have been exempted from its provisions and which were in existence before 1st April 1924 will continue to enjoy the exemptions under sections 4 (3) (iv) and (v) and section 15 (1) to which they were entitled under Act XI of 1922 before it was amended by Act XI of 1924. These concessions cannot be claimed by any other Provident Insurance Societies.

24. Exemption of “recognised” Provident Funds.—(i) Besides the Provident Funds mentioned in paragraph 23, Provident Funds maintained by employers [section 58-A (b)] which conform to the conditions laid down in section 58-C of the Act inserted by the Indian Income-tax (Provident Funds Relief) Act, 1929, enjoy certain privileges in respect of income-tax subject to certain conditions. The main conditions to which such Provident Funds must

conform in order to secure these concessions are :—

- (1) that the funds shall be vested in two or more trustees or in the Official Trustee under an irrevocable trust;
- (2) that the employer shall not be entitled to recover any sum whatsoever from the Fund except where the employee is dismissed for misconduct or voluntarily leaves employment without adequate reasons;
- (3) that in any case such recoveries shall be limited to the contributions made by the employer himself;
- (4) that the subscriptions of the employees and the contributions by the employer shall be regular and not casual;
- (5) that the employers' contribution should not exceed the employees' subscription as a rule, and
- (6) that the employee shall be employed in India or the principal place of business of the employer shall be in British India.

The income-tax concessions are :—

- (a) contributions to a recognised Provident Fund both by the employee and the employer taken together shall be exempt from income-tax but not from super-tax up to 1/6th of the employee's annual salary. In addition, an employee can obtain under section 15 (1) rebate of income-tax on insurance premia subject to the limit laid down in section 15 (3). If in any Fund the contributions made by an employee and the employer exceed the 1/6th limit, the excess contributions and the interest thereon together with interest in excess of the prescribed maximum (at present 6 per cent.) will be liable to tax;
- (b) income on the investments held by the Fund is also exempt from income-tax;
- (c) the accumulated balance due to an employee which includes interest on contributions—is also exempt from income-tax and super-tax and is not to be included in computation of the total income, provided the employee has rendered continuous service with his employer for not less than five years. The Commissioner has also power in certain circumstances to allow the exemption even when the service rendered is less than this period.

(ii) The contributions made by an employer to the individual accounts of his employee in a recognised Fund, less recoveries if any under the provisions of section 58-C (1) (f), are to be allowed as an

item of expenditure under section 10 (2) (ix) of the Act, as the Fund is an irrevocable trust.

25. Recognition of Provident Funds and withdrawal of recognition. (Section 58-B.)—(i) The Commissioner of Income-tax may accord recognition to any Provident Fund which, in his opinion satisfies the conditions prescribed in section 58-C and the Indian Income-tax (Provident Funds Relief) Rules. An employer objecting to an order of the Commissioner refusing to recognise a Provident Fund may appeal, within 60 days of such order, to the Central Board of Revenue in the form prescribed in the Indian Income-tax (Provident Funds Relief) (Central Board of Revenue) Rules.

(ii) There is no specific provision in the Act or Rules for an appeal against *withdrawal* of recognition by the Commissioner, but such an appeal should be allowed subject to the same conditions as are applicable to an appeal against an order of the Commissioner refusing recognition. The Government of India have reserved the power to withhold or withdraw recognition from any provident funds [section 58-B (2)].

26. Conditions to be satisfied by recognised Provident Funds. (Sections 58-C and 58-D.)—(i) *Investment of funds.*—(a) A recognised provident fund consists of contributions by employers and employees, accumulations, interest thereon and securities purchased therewith, and no other sums. So long as the “transferred balance”, [section 58-J (2)] and the employers’ contributions, interest thereon, etc., are not invested, the fund will consist solely of subscriptions, accumulations and interest thereon. If any part of the fund is deposited in the employer’s own concern, and the employer gives the Trustees a promissory note therefor the note may be considered to be a “security” within the meaning of section 58-C (1) (d). So far as the transferred balance of a fund is concerned, there is no restriction as to the manner in which it should be held or invested. It may be utilised in the employer’s own business, or deposited in a Bank or invested in “securities” in the widest sense of the term. The same is true of the employer’s contributions subsequent to recognition and the interest thereon and on the accumulations of such interest. The employees’ contributions subsequent to recognition and the interest thereon and on accumulations of such interest must be invested in the securities of the nature prescribed in section 20(a), (b), (c), (d) or (e) of the Indian Trusts Act, 1882, and payable in respect of both capital and interest in British India.

(b) A reasonable interval should be allowed to the trustees to accumulate the contributions collected before requiring their investment as above.

(c) A fund is not rendered ineligible for recognition by the fact that it can be closed or wound up at will by the employer or the Trustees, provided that it is not revocable otherwise than in accordance with section 58-C (1) (e).

(d) The fact that a fund receives donations, for example, from retiring partners, should not be held to render it ineligible for recognition.

(ii) *Appreciation and depreciation in securities belonging to recognised provident funds.*—(a) In certain Provident Funds it is the practice to revalue the securities held at the end of each financial year and to take the appreciation and depreciation thus ascertained into consideration before allocating to the members their share of the annual profit. This practice does not render the fund ineligible for recognition. Plus and minus entries relating to such appreciation or depreciation should be made in the remarks column of the Form of account prescribed in rule 6 of the Indian Income-tax (Provident Fund Relief) (Central Board of Revenue) Rules (Part II of the Manual). Such appreciation or depreciation need not be taken into account in determining the rate of interest under section 58-F (2).

(b) The appreciation of securities itself cannot directly come into the computation of the employee's total income or be liable to tax at any time. Though it is a form of accumulation of contributions, it is also not income but an increase of capital.

(iii) *Forfeitures to recognised provident funds.* [Section 58-C. (1) (d).]—(a) The only amounts that an employer is allowed by the Act to recover from a recognised Provident Fund are his own contributions to the account of a dismissed employee or an employee voluntarily leaving his employment as stated in section 58-C (1) (f), and of interest on such contributions. If the rules of any fund provide for forfeitures to the employer of any other monies—for example of a dismissed employee's own contributions and the interest thereon, this provision is repugnant to section 58-C (1) (f) and renders the fund ineligible for recognition.

(b) A provision for the forfeiture to the fund in certain circumstances (e.g., assignment of employee's interest, an employee leaving service to take employment under a rival) of so much of the amount standing to the credit of an individual employee as is in no circumstances recoverable by the employer, under clause (f) of sub-section (1) of section 58-C of the Act, does not render the fund ineligible for recognition under that sub-section.

(c) Such amounts represent accumulations of sums credited out of the employee's salary with interest thereon, and it is clear that these amounts are within the language used in clause (d) of sub-section (1) of section 58-C, read with the definition of "contribution" in clause (d) of section 58-A. The effect of clause (g) of sub-section (1) of section 58-C is not to require that so much of the balance at the credit of an individual employee as is not recoverable by the employer under clause (f) should be payable to the employee. It requires the accumulated balance due to the employee to be payable to the employee, and the definition of "accumulated balance due" in clause (g) of section 58-A expressly recognises the possibility that by the regulations of a fund any part of

the balance to the credit of an employee may be excluded from the amount claimable by him and therefore from the accumulated balance due for the purposes of clause (g) of sub-section (1) of section 58-C.

(d) While therefore recoveries by the *employer* are governed by clause (f) of sub-section (1) of section 58-C, forfeitures to the *fund* are left by the Act to be governed by the regulations of the fund, so that no provision in the regulations of the funds for the forfeiture to the *fund* of any part of the balance to the credit of the individual employee will render the fund ineligible for recognition.

(e) The inclusion in the rules of a provident fund of a provision for the payment of forfeited amounts of an individual member to his wife and family does not render the fund ineligible for recognition. The definition of the expression "accumulated balance due" to an employee which is set out in section 58-A makes it plain that the amount which is payable to the employee, is not necessarily the equivalent of the total of his contributions, the employer's contributions and the interest which has accumulated thereon; and the provisions of clause (g) of section 58-C, read with this definition of the "accumulated balance due" are not inconsistent with the payment to a third party of forfeited amounts, although the circumstances in which the employer can himself take these amounts are limited by clause (b) of section 58-C.

(f) The inclusion in the regulations of a provident fund of a provision for the forfeiture to the fund of the accumulated balance due to an employee who dies without heirs also does not make the fund ineligible for recognition. Such forfeiture to the fund does not put anything into the fund, because what is forfeited to the fund is already in the fund. As the act of forfeiture does not put any sum at all into the fund, it cannot be held to put into the fund any sum other than the contributions, etc., specified in section 58-C (1) (d). The question of the validity of a regulation forfeiting to the fund the accumulated balance due to an employee who dies intestate and without heirs does not arise, as the existence of a such a regulation, whatever it may be worth, does not affect the composition of the fund for purposes of clause (d) of sub-section (1) of the same section.

(iv) *Payment of accumulated balances of recognised provident funds to employees discontinuing participation.* [Section 58-C (1)(g) and (h).]—(a) If an employee who is a subscriber to a recognised provident fund, the membership of which is optional, decides to discontinue his membership of the fund while not resigning his employment, he is entitled to claim repayment of the accumulated balance at his credit, under section 58-C (1) (g), of the Act. Under section 58-A (c) of the Act, an "employee" means an employee participating in a provident fund. Thus a person who discontinues his participation in a fund "ceases to be an employee" within the meaning of section 58-C (1) (g) and is, therefore, entitled to claim payment of the accumulated balance due to him.

(b) A private provident fund, participation in which is optional, is not qualified for recognition unless the rules confer on the participants the right to receive payment of the accumulated balance whenever participation is discontinued.

27. *Recognised Provident Funds of businesses with principal place out of India.* [Section 58-C (1) (a)].—If a concern has its principal place outside British India, the Provident Fund of the employees of its British Indian business, if it is to be "recognised", should be kept separate and must conform to the conditions imposed by the Act and the Rules thereunder. The expression "all employees" occurring in section 58-C (1) (a) refers to "all employees subscribing to the Fund" and not to all employees of the particular employer. If a concern has its principal place of business in British India, there is no objection to the foreign staff—that is the staff outside British India—subscribing to the Provident Fund. They will not get any rebate of tax on the monthly contributions since their salaries having been earned outside British India will not be taxed but they will get the advantage of the exemption from income-tax of the interest on the investments of the fund.

28. *Interest on accumulated balances in recognised provident funds.* (Section 58-F).—(i) Interest on accumulations in recognised provident funds is exempt from income-tax but not from super-tax up to a rate to be fixed by Government which is 6 per cent. at present. In some funds a provisional rate of interest is allowed to the employees in the first instance and the difference between the interest actually earned by the fund and the provisional rate so allowed is distributed between the employees on a basis which has some regard to the length of service of the employees. In such cases, the interest credited to the individual accounts should be exempted in so far as the average interest earned by the fund as a whole does not exceed the prescribed rate of interest.

(ii) Interest on sums credited to an employee's account in a recognised Provident Fund, which sums represent his share of the appreciation in the value of the securities held by the Fund, is to be regarded as interest within the meaning of sections 58-A (f) and 58-C (1)(d).

29. *Interpretation of "salary" in relation to recognised provident funds.* [Section 58-F (1)].—That the expression "salary" as used in Chapter IX-A of the Act does not embrace everything taxable under the head "salaries" in accordance with sub-section (1) of section 7, is obvious from clause (b) of sub-section (1) of section 58-C read with clause (b) of section 58-D. For the purposes of Chapter IX-A, "salary" includes so much only of an employee's remuneration as is of a specific monetary amount and is payable periodically. It includes "salary" (in the more general sense in which that expression embraces "wages") which is received by any category of employees other than those excluded in clause (c) of section 58-A.

30. Accounts of recognised provident funds. (Sections 58-I and 58-J).—(i) The accounts of recognised provident funds are to be maintained in the form prescribed in the Indian Income-tax (Provident Funds Relief) (Central Board of Revenue) Rules. If a concern has several branches, the annual abstracts of the provident funds accounts should be sent by the employer to all Income-tax Officers who are responsible for assessing the employees.

(ii) The accounts to be made under the provisions of section 58-J must show in respect of every employee the particulars given in rule 8 of the Indian Income-tax (Provident Fund Relief (Central Board of Revenue) Rules.

31. Treatment of a fund transferred by employer to trustees. (Section 58-K).—(i) Any sum transferred by an employer before coming into force of the Indian Income-tax (Provident Funds Relief) Act, 1929, to the Provident Fund of his employees which has been converted into an irrevocable trust for a permissible deduction in assessing the profits of the employer. Sub-section (1) of section 58-K operates with reference to any such sum made after the coming into force of the Provident Funds Relief Act XII of 1929 *whenever the conditions necessary to its operation are satisfied.* The conditions necessary to its operation are that it can be proved of the employer:—

- (a) that he maintains a Provident Fund for the benefit of his employees,
- (b) that he has not transferred the Fund or relevant portion thereof,
- (c) that he transfers the Fund or relevant portion.

The use of the perfect tense in the definition of condition (b) and of the present tense in the definition of condition (c) shows that these conditions cannot be satisfied by any employer who, having already transferred the Fund or relevant portion before the Provident Funds Relief Act came into force, was not when the Act came into force in the position of not having transferred it, and was therefore not in a position to transfer it.

(ii) It must not be overlooked that while an employer who has effected a transfer before the coming into force of the Provident Funds Relief Act will not suffer the loss resulting from the operation of sub-section (1) of section 58-K, he will as a corollary not enjoy the benefit resulting from the operation of sub-section (2) of that section.

(iii) Employers' subscriptions to an unrecognised provident fund may be treated as business expenses if the conditions laid down in paragraph 64 are satisfied. Lump transfers of accumulated subscriptions, with or without interest thereon, made after the Provident Funds Relief Act, 1929, came into force, are governed by section 58-K which is specifically made applicable to unrecognised as well as to recognised funds.

32. The first of the two main parts of the work is devoted to a study of the history of the English language from its earliest beginnings to the present day. The author discusses the influence of various factors on the development of the language, such as contact with other languages, changes in pronunciation and grammar, and the influence of literature and science. The second part of the work is devoted to a study of the English language in its present-day usage, with particular reference to the differences between British and American English.

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office is necessary for the proper performance of his duties, he will be liable to the tax on the value of his rent-free quarters, since he would in any case have had to provide himself with a residence, and the perquisite does not therefore meet expenses wholly incurred in the performance of the duties of an office or employment of profit.

- (b) A firm in Calcutta makes a practice of providing its employes with rent-free quarters, and houses some of its employes in its business premises as resident clerks. The employes of the firm, including the resident clerks, will, as in the previous case, be liable to income-tax on the value of their rent-free quarters.
- (c) A Government office has its headquarters in Bombay, but proceeds for some months in the year elsewhere, and grants its ministerial establishment house-rent allowances or rent-free quarters in the place to which it proceeds with the specific object of providing for the maintenance of a second and, from the point of view of the grantees, unnecessary residence in order that they may perform their duties there. The allowance or the value of rent-free quarters will be exempt from income-tax.

(iv) In all cases where rent-free houses form part of the perquisites of an employe, the cash value of such a house to the occupier need not ordinarily be deemed to be more than 10 per cent. of the salary of the employe. Where an employe is provided with rent-free furnished quarters, no attempt should be made to split the value of this perquisite into its component elements, i.e., rent-free quarters and rent-free furniture. The maximum of 10 per cent. of salary should be applied to the perquisite as a whole.

(v) Such perquisites as (for example), tiffin, domestic services or the value of passages by rail or steamer provided by employers free of charge for their employees are not taxable because they are not convertible into money and there is no special provision in the Act in regard to them as there is in regard to rent-free quarters, but passage money paid in India by an employer to his employe to enable him to go on leave is liable to tax. If, however, passage money is remitted by the employer to the United Kingdom or a Colony and paid there to an employe on leave in such country, it should be regarded as a leave allowance covered by the exemption (22) in paragraph 17.

(vi) The "Delhi moving allowance" and "Delhi Camp allowance" which is granted to the members of the office establishments

Pages 173 to 174—

Delete the first sentence in sub-paragraph (vi) of paragraph 33.

(Correction List No. 2.)

thereof fall under example (c) above and are exempt from the payment of income-tax. Special allowances granted solely to meet the higher cost of living in a station such as Compensatory local allowances and the Cutch exchange compensation allowance are liable to the payment of tax.

(vii) Rewards granted to officials for passing compulsory examinations must be distinguished from grants made to assist candidates to meet the expenses of preparing for such examinations. Such tuition grants fall under section 4 (3) (vi) of the Indian Income-tax Act (XI of 1922) and are not liable to tax even if they are only paid to successful candidates. For example sums of Rs. 150 and Rs. 200 paid to military officers who have passed the Urdu qualifying and Preliminary Urdu examinations respectively are tuition grants—not rewards—and are therefore not liable to income-tax (see also paragraph 36).

(viii) In addition to classes or portions of "Salaries" drawn by officers and other ranks of the Army in India (British and Indian) mentioned in paragraphs 17 and 22, the following allowances are not liable to income-tax:—

Messing allowance;

Sycc allowance;

Forage allowance;

Detention allowance;

Meal money;

Quarterly kit and clothing allowance;

Outfit allowance;

Tentage allowance whether separate or included in pay;

Horse allowance;

Travelling and conveyance allowances; and

Any capital sum received in commutation of the whole or a portion of a pension or in nature of consolidated compensation for death or injuries or in payment of any Insurance Policy or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(ix) The emoluments drawn by the officers and other ranks of the Army which are liable to income-tax are:—

1. Regimental Pay, Command or charge allowances, Staff Pay, P. S. C. Pay and Separation allowance.
2. Ordnance Pay.
3. Corps or Engineer Pay, Batta or field allowance.
4. Lodging allowance.
5. Value of rent-free quarters (officers).

6. Service or proficiency pay.
7. Extra duty pay.
8. Gratuities under Pay and Allowance Regulations, paragraph 137 (I).
9. Annuities under Pay and allowance Regulations, paragraph 137 (II).
10. Bounty money.
11. Pension drawn in conjunction with pay.
12. Separation allowance.
13. Furniture allowance.
14. Pensions (except wound or disability) paid in India to British and Indian officers and men, their widows, children and dependants.
15. Half-yearly gratuity paid to temporary nursing sisters.

(x) The Marriage allowance is not taxable if paid to the wife of a soldier unless the total income of the wife including the allowance exceeds the minimum taxable limit. Similarly, Maternity benefit is liable only if the total income of the soldier's wife including the benefit exceeds the minimum taxable limit.

(xi) The "handling charges" granted to Station Masters are not liable to income-tax since they are intended solely to cover certain expenses that the Station Masters have to incur as such.

(xii) As regards the liability of language rewards and examination fees, see paragraph 36.

34. Casual gains [Section 4 (3) (vii).]—(i) In order to obtain exemption under this sub-section, receipts must comply with two conditions, *viz.*, :—

(1) they must not be the proceeds of a profession, vocation or occupation, or arise from business, that is from 'any adventure or concern in the nature of trade, commerce or manufacture' [See section 2 (4)]; and

(2) they must be of a casual and non-recurring nature.

(ii) Both these conditions must be fulfilled. It is important to note that receipts may be isolated and yet may not be of a casual and non-recurring nature, [See ruling in the High Court of Judicature at Allahabad in the case of Chuni Lal Kalyan Das *versus* Crown (1, Srinivasan Tax cases, page 421)]. The following are illustrations of the effect of the provisions of section 4 (3) (vii)—

(1) A purchases a house with a view to re-selling it at a profit. His profits from the transaction are liable to

thereof fall under example (c) above and are exempt from the payment of income-tax. Special allowances granted solely to meet the higher cost of living in a station such as Compensatory local allowances and the Cutch exchange compensation allowance are liable to the payment of tax.

(vii) Rewards granted to officials for passing compulsory examinations must be distinguished from grants made to assist candidates to meet the expenses of preparing for such examinations. Such tuition grants fall under section 4 (3) (vi) of the Indian Income-tax Act (XI of 1922) and are not liable to tax even if they are only paid to successful candidates. For example sums of Rs. 150 and Rs. 200 paid to military officers who have passed the Urdu qualifying and Preliminary Urdu examinations respectively are tuition grants—not rewards—and are therefore not liable to income-tax (see also paragraph 36).

(viii) In addition to classes or portions of "Salaries" drawn by officers and other ranks of the Army in India (British and Indian) mentioned in paragraphs 17 and 22, the following allowances are not liable to income-tax :—

- Messing allowance;
- Sycc allowance;
- Forage allowance;
- Detention allowance;
- Meal money;
- Quarterly kit and clothing allowance;
- Outfit allowance;
- Tentage allowance whether separate or included in pay;
- Horse allowance;
- Travelling and conveyance allowances; and

Any capital sum received in commutation of the whole or a portion of a pension or in nature of consolidated compensation for death or injuries or in payment of any Insurance Policy or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(ix) The emoluments drawn by the officers and other ranks of the Army which are liable to income-tax are :—

1. Regimental Pay, Command or charge allowances, Staff Pay, P. S. C. Pay and Separation allowance.
2. Ordnance Pay.
3. Corps or Engineer Pay, Batta or field allowance.
4. Lodging allowance.
5. Value of rent-free quarters (officers).

6. Service or proficiency pay.
7. Extra duty pay.
8. Gratuities under Pay and Allowance Regulations, paragraph 137 (I).
9. Annuities under Pay and allowance Regulations, paragraph 137 (II).
10. Bounty money.
11. Pension drawn in conjunction with pay.
12. Separation allowance.
13. Furniture allowance.
14. Pensions (except wound or disability) paid in India to British and Indian officers and men, their widows, children and dependants.
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(x) The Marriage allowance is not taxable if paid to the wife of a soldier unless the total income of the wife including the allowance exceeds the minimum taxable limit. Similarly, Maternity benefit is liable only if the total income of the soldier's wife including the benefit exceeds the minimum taxable limit.

(xi) The "handling charges" granted to Station Masters are not liable to income-tax since they are intended solely to cover certain expenses that the Station Masters have to incur as such.

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34. Casual gains [Section 4 (3) (vii).]—(i) In order to obtain exemption under this sub-section, receipts must comply with two conditions, *viz.*, :—

(1) they must not be the proceeds of a profession, vocation or occupation, or arise from business, that is from 'any adventure or concern in the nature of trade, commerce or manufacture' [See section 2 (4)]; and

(2) they must be of a casual and non-recurring nature.

(ii) Both these conditions must be fulfilled. It is important to note that receipts may be isolated and yet may not be of a casual and non-recurring nature, [See ruling in the High Court of Judicature at Allahabad in the case of Chuni Lal Kalyan Das *versus* Crown (1, Srinivasan Tax cases, page 421)]. The following are illustrations of the effect of the provisions of section 4 (3) (vii)—

(1) A purchases a house with a view to re-selling it at a profit. His profits from the transaction are liable to

power of appointment and dismissal of Assistant Commissioners and Income-tax Officers is under section 5 (4) "subject to the control of the Governor General in Council", but the Governor General in Council exercises this control through the local Government under the provisions of the following order :-

"The Governor General in Council desires to utilise the agency of the Governor in Council of each Governor's province in the following matters only in relation to income-tax,—

(i) the appointment by a Commissioner of Income-tax of any person to the substantive post of Assistant Commissioner of Income-tax or Income-tax Officer shall be subject to the previous approval of the Governor in Council.

(b) For the promotion of an Income-tax Officer or appointment of an officer of a Provincial Civil Service to the post of Assistant Commissioner of Income-tax, the Commissioner of Income-tax should consult the Local Government and submit his nomination (of the Officer approved by the Local Government) to the Public Service Commission through the Central Board of Revenue.

(ii) Any Assistant Commissioner of Income-tax or Income-tax Officer who has been dismissed or removed from office or whose increment of pay has been withheld by the Commissioner of Income-tax shall have a right of appeal to the Governor General in Council.

(c) While as regards the appointment of such officials the Commissioner is subject to the control of the Local Government, he has full power to specify the functions to be performed by each official and the areas, persons and classes of income in respect of which these functions may be exercised. He may appoint one or more Income-tax Officers or Assistant Commissioners for the same area and allocate the work to be done by them in such manner as he thinks fit.

The specific powers conferred upon him in regard to income-tax assessments are specified in sections 28 (1), 32, 33, 37, 54 (2) second Proviso, 64 (3) and 66 of the Act. In particular he is vested with power under section 33 to review any orders passed by any income-tax official, and he alone may, under section 66 of the Act, state cases for the opinion of a High Court.

(iii) The functions of *Assistant Commissioners of Income-tax* are mainly appellate, but they also exercise supervision over the work of the Income-tax Officers. The particular powers conferred on them by the Act are set out in sections 28 (1), 30 (2), 31, 37, 38, 39, 42 (2) and 53.

(iv) (a) *Income-tax Officers* are the assessors. While Section 64 of the Act specifies the particular Income-tax Officers by whom assessments shall be made, *i.e.*, prescribes that assessments shall be made in the case of a business by the Income-tax Officer of the area where the principal place of business is situated, and in all other cases by the Income-tax Officer of the Area in which the assessee resides, sub-section (4) of that section provides that every Income-tax Officer shall have all the powers conferred by or under the Act on an Income-tax Officer in respect of any income, profits or gains accruing or arising or received within the area for which he is appointed. This particular provision was inserted mainly in order to permit of enquiries being made into the profits of a branch business by the Income-tax Officer of the place in which the branch is situated and in order to enable every Income-tax Officer to make enquiries regarding all income, profits and gains arising or accruing within the area to which he is posted, even though the assessment in respect of the particular income, profits or gains may not be made by him. Income-tax Commissioner should therefore secure by issuing instructions or otherwise that there is no overlapping in this matter and that the same person is not assessed to income-tax by more than one Income-tax Officer but should at the same time secure that all Income-tax Officers shall give the utmost assistance to the assessing Income-tax Officer in regard to any property, income, profits or gains within their respective areas which are liable to assessment elsewhere.

(b) While it is intended that the work of making assessments, of hearing appeals and of passing orders in review shall ultimately be carried out by separate officials known as the Income-tax Officer, the Assistant Commissioner and the Commissioner, as a complete whole time staff for income-tax work has not yet been appointed in some of the provinces, section 5 (4) makes provision for the continuance, until such whole time staff is engaged, of the existing system under which individual officers exercise the powers of an assessing authority in respect of particular classes of income and of an appellate authority in respect of others, while the reviewing authority is in certain cases also the appellate authority.

(c) While the income-tax staff will as a rule be appointed in provincial cadres, there are certain classes of cases for which it may be advisable that assessments should be made by an all-India staff. Such, for example, are the cases of military officers and of officers of other departments serving directly under the Government of India who are liable to transfer from one province to another; and there may be other cases such as the assessment of railway companies which at any time it may be considered advisable should be dealt with by a special officer for the whole of India. Sub-section (5) of this section has been inserted to make provision for the appointment of special officers in such cases.

SCHEDULE—contd.

Serial No.	Persons.	Officer appointed to perform the functions of—		
		Income-tax Officer.	Assistant Commissioner of Income-tax.	Commissioner of Income-tax.
1	2	3	4	5
7	European employes of the Imperial Tobacco Company, India Limited, and the Indian Leaf Tobacco Development Company Limited, in the provinces of Bombay, Madras, United Provinces, Punjab, Bengal, Bihar and Orissa and Assam.	Income-tax Officer, Calcutta, District IIIA.	Assistant Commissioner of Income-tax, Headquarters (at Calcutta).	Commissioner of Income-tax, Bengal.
8	European employes of the Tobacco Manufacturers (India) Limited, and the Printers (India) Limited, in the provinces of Bombay, Madras, United Provinces, Punjab, Bengal, Bihar and Orissa and Assam.	Do.	Do.	Do.
	Employes of The "Statesman Limited" stationed at Lahore and Delhi.	Do.	Do.	Do.
8A.	Pensioners residing outside Bengal who are under the Audit of the Accountant General, Bengal.	Income-tax Officer, Central Salaries Circle, Calcutta.	Do.	Do.
9	Employes of the Bengal Nagpur Railway.	Income-tax Officer, Railways and Miscellaneous Salaries Circle, Calcutta.	Assistant Commissioner of Income-tax, Calcutta.	Do.
10	Employes of the East Indian Railway.	Do.	Do.	Do.
11	Government servants serving outside Bengal who are under the audit of the Deputy Accountant General, Central Revenues, Calcutta.	Do.	Do.	Do.

SCHEDULE—contd.

Serial No.	Persons.	Officer appointed to perform the functions of—		
		Income-tax Officer.	Assistant Commissioner of Income-tax.	Commissioner of Income-tax.
1	2	3	4	5
12	Military employes under the audit of the Controller of Army Factory Accounts, Calcutta, who are serving outside Bengal or whose pension is disbursed by the said officer.	Income-tax Officer, Railways and Miscellaneous Salaries Circle, Calcutta.	Assistant Commissioner of Income-tax, Calcutta.	Commissioner of Income-tax, Bengal.
12A	Pensioners and persons employed in Army Factories whose pensions and salaries are payable from Army Estimates through the Controller of Military Accounts, Eastern Command, Meerut and Lucknow Districts, Meerut, who reside in Bengal.	Do.	Do.	Do.
13	Officers of the Women's Medical Service and of the Junior Branch of the same.	Income-tax Officer, Simla.	Assistant Commissioner of Income-tax, Delhi.	Commissioner of Income-tax, Punjab.
14	Military employes stationed in Sind who are under the audit of the Controller of Military Accounts, R. A. F., Ambala.	Income-tax Officer, Ambala.	Assistant Commissioner of Income-tax, Eastern Division, Punjab.	<i>By Assistant-Commissioner of Income-tax, Delhi.</i>
15	Employes of the Madras and Southern Mahratta Railway except those under the audit of the Audit Officer, Railway Collieries, Calcutta.	Income-tax Officer, 4th Circle, Madras.	Assistant Commissioner of Income-tax, Eastern Range, Madras.	Commissioner of Income-tax, Madras.

SCHEDULE—*conld.*

No.	Officer appointed to perform the functions of—
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For serial No. 16 substitute the following :—

“ 16	All Government servants under the audit of the Accountant General, Madras,	Income-tax Officer, 5th Circle, Madras.	Assistant Commissioner of Income-tax, Eastern Range, Madras.	Commissioner of Income-tax Madras.
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16-A	All Government servants who are under the audit of the Deputy Accountant-General, Posts and Telegraphs, Madras, but do not reside in Burma or the Andaman Islands.	Income-tax Officer, 6th Circle, Madras.	Do.	Do.”
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(Correction List No. 2.)

	Burma or the Andaman Islands.			
17	Military employes under the audit of the Controller of Military Accounts, Poona and Southern Command, Poona.	Income-tax Officer, Poona District.	Assistant Commissioner of Income-tax Central Division, Poona.	Commissioner of Income-tax, Bombay.
18	Government servant under the audit of the Accountant-General, Central Revenues (excluding Government servants in the Indian Audit and Accounts Service attached to Railway and Postal Audit Offices and Currency Offices, Rangoon and Madras), the Military Accountant-General, the Deputy Accountant General, Posts and Telegraphs, Delhi, or the Audit Officer, Indian Stores Department, and Government servants resident in the Andamans who are subject to the audit of the Deputy Accountant General, Posts and Telegraphs, Madras.	Income-tax Officer, Salary Circle, Delhi.	Assistant Commissioner of Income-tax, Delhi.	Commissioner of Income-tax, Punjab.

SCHEDULE—contd.

Serial No.	Persons.	Officer appointed to perform the functions of —		
		Income-tax Officer.	Assistant Commissioner of Income-tax.	Commissioner of Income-tax.
1	2	3	4	5
19	Persons (not being <i>ex-enemy</i> nationals)	Income-tax Officer, Salary Circle, Delhi.	Assistant Commissioner of Income-tax.	Commissioner of Income-tax, Delhi.

183—

After serial No. 19-A insert the following :—

Pensioners who draw their pensions from the Hyderabad (Deccan) Treasury and are under the audit of the Accountant General, Central Revenues.	Do.	Do.	Do."
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(Correction List No. 2.)

	audit of the Controller of Military Accounts and Pensions, Lahore.			
20	Employés of the North Western Railway except those under the audit of the Audit Officer, Railway Collieries, Calcutta.	Income-tax Officer, Railway Salary Circle, Lahore.	Assistant Commissioner of Income-tax, Lahore.	Do.
21	Employés of the Bombay, Baroda and Central India Railway and the Great Indian Peninsula Railway except those under the audit of the Audit Officer, Railway Collieries, Calcutta.	Income-tax Officer, Salary Branch, Bombay City.	Assistant Commissioner of Income-tax, B. Division, Bombay City.	Commissioner of Income-tax, Bombay.
22	Government servants under the audit of the Deputy Accountant-General, Posts and Telegraphs, Nagpur.	Income-tax Officer, Salary Circle, Nagpur.	Assistant Commissioner of Income-tax Southern Charge, Nagpur.	Commissioner of Income-tax, Central and United Provinces.
23	Employés of the Eastern Bengal Railway.	Income-tax Officer, Railway and Miscellaneous Salaries Circle, Calcutta.	Assistant Commissioner of Income-tax, Calcutta.	Commissioner of Income-tax, Bengal.

SCHEDULE—*contd.*

Officer appointed to perform the functions of—

Page 184—

the following :—

1

SCHEDULE—contd.

Serial No.	Persons.	Officer appointed to perform the functions of—		
		Income-tax Officer.	Assistant Commissioner of Income-tax.	Commissioner of Income-tax.
1	2	3	4	5
	Employees of the Church Missionary Society, Church of England Zenana Missionary Society, and Church and Mission Central Council, of the Church Missionary Society residing in the Punjab, North West Frontier Provinces, Baluchistan and Sind.	Income-tax Officer, Lahore.	Assistant Commissioner of Income-tax, Lahore.	Commissioner of Income-tax, Punjab.
28	Employees of all Railway Collieries who are under the audit of the Audit Officer, Railway Collieries, Calcutta.	Income-tax Officer, Railways and Miscellaneous Salaries Circle, Calcutta.	Assistant Commissioner of Income-tax, Calcutta.	Commissioner of Income-tax, Bengal.
29	All employees in the Posts and Telegraphs Department under the Audit of the two Deputy Accountants-General, Posts and Telegraphs (Postal and Telegraph Branches) Calcutta.	Do.	Do.	Do.
30	Employees of the India General Navigation and Railway Company, Ltd., and River Steam Navigation Company, Ltd. working in Bengal, Bihar and Orissa and Assam, except those who carry on business in addition.	Income-tax Officer, District V-A, Calcutta.	Do.	Do.
	Employees of W. T. Henley's Telegraph Works Company Limited stationed at Bombay, Karachi, Lahore, Delhi and Madras.	Do.	Do.	Do.

(ic) Rewards for passing language examinations are not taxable unless by the conditions of his employment the assessee is compelled to pass the examination. Where they are taxable, they are taxable as salaries and tax should be deducted at source. (See also paragraph 33).

(d) Honoraria or fees paid to Government servants by local bodies or private persons, companies, etc., for professional work, the whole of which are in the first instance credited to Government, after which the whole or part is drawn under proper sanction by the Government servant concerned on a bill, should be taxed as salary by deduction at source. They are obviously fees, commissions, or perquisites received in addition to salary and paid by or on behalf of Government [section 7 (1)].

(ri) For classes or portions of "salaries" which are entirely exempt from tax, see paragraph 17.

(rii) Income under this head is included in the income of the year in which it is received irrespective of the period in respect of which it was earned, with the exception that where an officer of Government or any other employee takes an advance of pay, the tax is not chargeable on the advance, but the tax is charged on the full salary of the month in which the advance is recovered by deductions without any regard to the deduction. In cases where the payment of an assessee's salary in advance or in arrears makes his income assessable at a rate higher than that at which it would otherwise have been assessed, he may be granted relief under section 60 (2).

(riii) A portion of a salary withheld under the orders of a Court is liable to tax.

37. Salaries paid in India but outside British India. [Section 7 (2).]—(i) See paragraph 1. This sub-section makes chargeable, under this head, salaries paid from Indian revenues to Government employes in any part of India and salaries paid by a local authority established in exercise of the powers of the Governor General in Council. All servants of Government or of such local authorities are, therefore, liable to pay tax on their salaries if they are employed in any part of India and irrespective of their nationality.

(ii) The words "or any servant of His Majesty" in this sub-section were inserted in the Act of 1918, so as to bring all servants of the Crown, whether British subjects or not within the purview of this sub-section, on the ground that it seemed unnecessary to give to persons who were not British subjects specially favourable treatment which was not accorded to British subjects.

(iii) The pay of officers whose services have been lent to, and whose salaries are paid by, Indian States are not chargeable to income-tax under this section unless they are drawn or received in British India; but the leave allowance and pensions of such officers are chargeable to income-tax unless covered by any of the exemp-

tions in paragraph 17. The Government of India recover contributions at fixed rates from the Indian States to meet the cost of leave allowances and pensions of officers in foreign service and make themselves responsible for paying the leave allowances and pensions of their employes earned in foreign service. The portion of salaries of Government officers serving in Indian States, which is paid in the first instance by the Government of India but is subsequently recovered from the State concerned, is not liable to income-tax.

38. Salaries, etc., paid outside India.—(i) Under exemptions Nos. 20-21 & 24 quoted in paragraph 17, leave allowances or salaries paid in the United Kingdom to, or drawn from any Colonial treasury by, officers of Government on leave or duty in the United Kingdom or in a Colony and the pensions of officers of Government residing out of India, which are paid in the United Kingdom or are drawn from any Colonial treasury, are exempt from tax. Similarly under exemptions 22 and 26 leave salaries or leave allowances paid in the United Kingdom or in a Colony to officers of local authorities or to employes of companies or of private employers on leave in the United Kingdom or in a Colony and pensions paid in the United Kingdom or in a Colony to officers of local authorities, or to employes of companies or of private employers, provided such officers or employes are residing out of India, are exempt from tax. Vacation salaries paid in the United Kingdom or in a Colony to Judges of High Courts or of Chief Courts, to Judicial Commissioners or to other officers of Government when on vacation therein are also exempt from tax—*vide* exemption No. 23 in paragraph 17.

(ii) Pay and allowances drawn by officers from the Indian revenues which are earned by them by service outside India are not liable to the tax unless they are drawn or received in India.

39. Interest on securities. (Section 8.)—(i) As regards sterling securities, see paragraph 16.

(ii) In computing the income from interest on securities an allowance should be made of any commission deducted by a banker for realising such interest on behalf of the assessee.

(iii) The interest chargeable under the section is the interest only on securities of the Government of India or of a local Government or on debentures or other securities for money issued by or on behalf of a local authority or company. It does not include the interest on debentures issued by firms, associations, clubs, or individuals the interest on which is chargeable under section 10 or 12.

(iv) With reference to the second proviso the Government of India War Bonds, 1920, 1921, 1922, 1923, 1924 and 1928, 5 per cent. loan 1945-55, Five-year 6 per cent. Bonds, 1926, Five-year 6 per cent. Bonds, 1927, Ten-year 6 per cent. Bonds, 1930. Ten-year 6 per cent. Bonds, 1931, Ten-year 6 per cent. Bonds, 1932, and Ten-year 5 per cent. Bonds, 1933, have been issued income-tax free.

(v) The third proviso to this section prescribes that where a Local Government issues a security as income-tax free, the income-tax on the interest thereon shall be payable by that Local Government

So far as investors are concerned, therefore, securities issued income-tax free, whether by the Government of India or by Local Governments, stand on exactly the same footing, that is, income-tax is not payable on the interest received therefrom by the assessee, but the interest received therefrom is taken into account under section 16 (1) of the Act in determining the total income of the assessee for the purpose of deciding whether he is liable to income-tax and also for determining the rate at which he shall pay income-tax on his other income. It should be included in the total income of the year in which it is paid. The same remarks apply to Government securities purchased through the Post Office and held in the custody of the Accountant-General, Posts and Telegraphs (see paragraph 15). Super-tax is, however, payable by the recipient in respect of such interest, since, under section 56 of the Act, the provisos to this section do not apply to super-tax.

(vi) For interest on other securities, which are entirely exempt from tax, see paragraphs 17 (10), (11) and (27).

(vii) For interest on securities held by Provident Funds, etc., see paragraph 32.

(viii) The interest on securities held by a Co-operative Society is liable to income-tax (see paragraph 18).

(ix) Where a bank or other concern engaged in business similar to that of a Bank receives deposits of loans in the course of its business and invests the money so borrowed as occasion arises, it should be allowed in computing its liability to income-tax to set off the entire interest on such borrowings against its entire income liable to tax. No attempt should be made, for example, to allocate a proportion of the borrowed money to investments in tax-free securities and to set off the interest of such proportion against the tax-free securities instead of against the taxable income.

(x) But (as an exception to the foregoing) in the rare cases in which there is definite proof (not a mere inference) that a certain sum was specially borrowed by a Bank or similar concern for the purpose of investment in tax-free securities and has been so invested, the interest on the money so borrowed should be set off against the interest on the tax-free securities and not against the income liable to income-tax.

(xi) Assesseees other than Banks or similar concerns may set off interest on money borrowed specifically for investment in taxable securities or shares, and so invested against their income liable to tax taken as a whole, and not merely against the interest on such securities or the dividends on such shares. In all such cases there must be clear proof and not a mere inference that the money was specifically borrowed for such investment and actually invested. They cannot be allowed to set off against their income liable to tax interest on money borrowed for investment in tax-free securities and so invested.

(xii) Income-tax (but not super-tax) in respect of income chargeable under this head is deducted at the source [Section 18 (3)].

40. *Property. (Section 9).*—(i) The tax is payable under this head in respect of property consisting of any building or lands appurtenant to a building by the owner of such property. Lands not attached to a building are not chargeable under this section. The income derived from vacant lands let out in urban areas for the purpose, e.g., of storing materials is chargeable to the tax under section 12.

(ii) Buildings or lands occupied by the owner thereof for the purposes of his own business are not liable to the tax under this head. This particular provision was inserted in order to avoid the unnecessary complications in previous Acts under which the annual value of such property was liable to the tax under this head and a corresponding deduction was allowed to the owner under the head "business" (Section 10).

(iii) It is to be noted that it is only the owner who is liable to pay tax under this head. Where a person derives an income from house property which he holds on lease, such income is chargeable under section 12—"other sources".

41. *Property—Definition of annual value. [Section 9(2).]*—The tax is, under the head "property", chargeable in respect not of any actual rental or cash received, but of the "bonâ fide annual value". The *bonâ fide* annual value of a building is the full market value at which the building could be let from year to year irrespective of any charges by way of municipal rates or taxes thereon. It therefore differs from the actual annual rent payable on a long term lease or the actual rent payable on a yearly lease under a privileged rental or with tenant's liability to pay owner's rates or taxes. Only limitation on taking the full market value is that in cases where the property is in the occupation of the owner for the purposes of his own residence the "annual value" is restricted to a maximum of 10 per cent. of the "total income" of the owner. The phrase "total income" in this definition has the meaning given to it in section 2 (15) of the Act, viz., income, profits and gains of such owner from all sources to which the Act applies and, therefore, does not include income derived from any of the sources specified in section 4 (3) of the Act, (such as, for example, "agricultural income"), which are exempt from the tax.

42. *Deductions allowed in respect of property.*—(i) It is to be particularly noted that, as stated in paragraph 69, no deductions are permissible on account of any municipal or local rates or taxes in respect of property. Nor can any allowance be made for brokerage for raising loans on mortgages and legal charges relating thereto since such charges are in the nature of capital charges. The only deductions from the "annual value" permissible are those specified in section 9 (1).

(ii) Where an assessee is the owner of several items of property within the meaning of section 9 (1), the allowance admissible under

that section should be worked out with reference to the annual valuation of the property taken as a whole and not item by item.

(iii) Ordinarily, no expenditure is allowed as a deduction in calculating income for the purposes of the Act except such expenditure as has been incurred solely for the purpose of earning that income. Under clause (iv) of sub-section (1) of section 9, there is no such restriction, so that a property owner is entitled to set off, against the annual value of property, the interest payable on a mortgage or other charge upon the property irrespective of the purpose for which the encumbrance was created.

(iv) The proviso to sub-section (1) of section 9 has no application to interest on money borrowed for business purposes even though such money may have been borrowed on the security of the assessee's property.

43. *Proof of expenditure where deductions are claimed in respect of "property".* [Section 9 (1).]—The allowance on account of repairs [*viz.*, one-sixth of the annual value in the case specified in clause (i), and in the case specified in sub-clause (ii), the amount permitted by that clause] is a fixed allowance which should be granted without proof of the actual expenditure in any year and irrespective of the amount of such expenditure. It should also be allowed in full even when an allowance is given for "vacancy" under section 9 (1) (vii). The allowances on account of the annual premium paid to insure the property against risk of damage or destruction or on account of annual charge or ground-rent of land revenue or of collection charges must be supported by proof of the actual expenditure. Interest that has fallen due on a mortgage or capital borrowed for acquiring the property, should, however, be allowed as a deduction even though it may not have been actually paid.

44. *Property. Insurance deductions.* [Section 9 (1) (iii).]—The only insurance deduction permissible is the amount of the annual premium paid to insure the property against risk of damage or destruction. In some cases owners insure against loss of rent. Where an owner asks for an allowance on account of the annual premium for such insurance it should be allowed if such owner agrees to pay tax on any amount recovered from the insurance company. Where no such allowance is claimed or allowed tax is not to be charged on the amount recovered from the insurance company.

45. *Property. "Charge".*—[Section 9 (1) (iv).]—Deduction should be allowed under this sub-section of (1) any interest on a mortgage or other capital charge with which the property is encumbered (2) any ground rent to which it is subject and (3) the amount of any interest payable on capital borrowed for the purpose of acquiring the property even if such interest payments do not take the form of charges attached to the property itself.

46. Property. Collection charges. [Section 9 (1) (vi)]—regards collection charges rule 7 fixes 6 per cent. of the annual value as the maximum amount permissible. Where a house has remained vacant for a period, this maximum, of course, would never be reached and in many cases there will be no collection charges. The *maximum* amount permissible should be reduced in all cases where a house has remained vacant for a period to 6 per cent. of the annual value as diminished by the amount allowed in respect of vacancies. Proof must always be given of the collection charges having been incurred. Rule 7 simply provides that, where there is proof of collection charges, such charges may be allowed subject to the provision that in no case shall the amount allowed on account of collection charges exceed 6 per cent. of the annual value.

(ii) Legal expenses incurred in recovering rents from tenants should be treated as a permissible deduction included in collection charges subject to the following conditions :—

- (a) Only net legal expenses, that is, expenses after deducting any costs recovered from the opposite party will be deducted.
- (b) The actual expenses incurred in excess of the costs deducted will be allowed in the year in which the decree is passed; a further allowance for costs proved to be irrecoverable will be given later, if necessary.
- (c) The total allowance for collection charges including legal expenses allowed must, of course, not exceed the statutory 6 per cent.

47. Property. Deduction for unrealised rent.—Unrealised rent on any property is exempt from income-tax and is also excluded in computing the total income of an assessee, provided that—

- (a) the tenancy is *bonâ fide*;
- (b) the defaulting tenant has vacated, or steps have been taken to compel him to vacate, the property;
- (c) the defaulting tenant is not in occupation of other property of the assessee; and
- (d) the assessee has taken all reasonable steps to institute legal proceedings for the recovery of the unpaid rent.

48. Property. Allowance in respect of vacancies. [Section 9 (1) (vii).]—No fixed rule can be laid down regarding the allowance to be granted in respect of vacancies under clause (vii). Property is taxed on the "annual value" which, as noted above, is the commercial rent of a house—the rent which it would fetch if let by the year. Where the property is let at an annual rental corresponding to the annual value it would be fair to allow a proportionate deduction corresponding to the period of the vacancy, that is, if it

(vi) The fact that a loan or other debt has become *legally* "irrecoverable" is not conclusive evidence that it is *actually* irrecoverable or "bad". But a loan or other debt that has become *legally* irrecoverable should ordinarily be treated as *actually* irrecoverable or "bad", unless the assessee proves it to be otherwise.

(vii) The contention often put forward by assessees, or their representatives that if a debt or loan is written off it can no longer be recovered by suit, should not be admitted because a creditor who has written off a debt or loan in his accounts as bad or irrecoverable is not in any way debarred from suing for its recovery unless the act of writing off is communicated to the debtor or it is agreed between the creditor and debtor that a certain amount shall be paid and accepted in full satisfaction.

(viii) Again, it will be the method of accounting that will determine the particular year in which allowances common to both systems of keeping accounts may be made. In sub-section (2) of section 10 of the Act provision is made for allowances on account of rent paid, interest paid on capital borrowed, the amount of premium paid in respect of certain classes of insurance, amount paid on account of current repairs, etc., and sub-section (3) of section 10 states that the word "paid" means "actually paid" or "incurred" according to the method of accounting upon the basis of which profits or gains are computed, *i.e.*, where the cash basis is adopted, it will be the date of actual payment that will determine the year in which such allowances may be made, whereas if the mercantile accountancy system is adopted, the allowances can be claimed in the year in which the liability to pay accrued.

51. *Method of accounting "regularly employed"*. (Section 13.)—(i) The method of accounting regularly employed by an assessee for the purposes of his business should, so far as possible, be the method adopted for working out his profits for income-tax purposes; but the Income-tax Officer has to decide whether that method of accounting is the one regularly employed for the purposes of the assessee's business and whether it is such as to reflect clearly the taxable profits for the "previous year". In most cases this should cause no difficulty. Doubtful cases should be referred to higher authorities. As an example of the principles to be followed in settling doubtful cases two instances of such cases are given. It is the practice amongst certain merchants to prepare their accounts on the basis of the mercantile accountancy system in respect of transactions between themselves and members of their own community, but on the basis of cash payments in the case of transactions between themselves and their customers. Provided that the same system is continuously employed, there appears to be no reason why this particular practice should not be considered to be a "method of accounting regularly employed". Again there are cases where the various branches of a business are only closed

once in three or five years and where the accounts of the branches are not annually incorporated in the headquarters business's accounts. In such a case it might be possible to assess either on the average annual profits of the branches as disclosed by the accounts last filed or on the actual profits brought to account owing to particular branches closing in particular years.

(ii) The cases in which an assessee desires to change his accounting system should be rare and where such a request is made, the Income-tax Officer in considering it should, as in the similar case of a demand for a change in the "previous year" (paragraph 6), if he is prepared to allow the change, take steps to secure that no profits escape taxation on account of the change. While section 13 leaves it to the discretion of the Income-tax Officer to decide whether a particular system of accounting should be accepted or whether a change in the system of accounting should be allowed, the discretion of the Income-tax Officer in this matter can be questioned in the course of an appeal against an assessment under section 30, i.e., it may be made one of the grounds of appeal in contesting the assessment of the profits.

52. Business. (Section 10.)—(i) "Any business" in sub-section (1) of the section means "any business or businesses".

(ii) It was laid down in *Inland Revenue Commissioner v. Maxse* (XII, English Tax Cases, page 41) that "a profession involves the idea of an occupation requiring purely intellectual skill or manual skill controlled by the intellectual skill of the operator as distinguished from an occupation" (i.e., a business or trade) "which is substantially the production or sale or arrangements for the production or sale of commodities". In the case of a firm of architects or accountants or engineers cannot be regarded as carrying on a trade and should not be assessed as though it were carrying on a business.

53. Business deductions. General.—While, as mentioned in paragraph 50, it is not possible, owing to the variety of accounting systems, to prescribe exhaustive lists of deductible expenses, it is not permissible in the case of all businesses, to prescribe a list of allowances that are permissible in the case of all businesses. The following is a list of the deductions that are permissible in the case of any business whatever the system of accounting that is adopted :—

(a) Reserves for "bad debts" or for contingencies or any other purpose such as the equalisation of profits.

(b) Expenditure of the nature of depreciation.

(c) Expenditure of the nature of repairs.

(d) Cost of additions to, or replacements of, any of the assets of a business.

(e) Sums paid on account of income-tax or super-tax in India or elsewhere or any tax levied by any authority other than land revenue, local rates or municipal taxes in respect of the portion of the premises only which is used for the purposes of the business. The question whether a salary paid to a partner is an admissible deduction for purposes of income-tax, or in other words the question whether a so-called "salary" paid to a "partner" is really a salary or simply an allocation of profit, is a question of fact to be determined in each case, with reference to the circumstances (see *Electrical and Dental Stores versus Commissioner of Income-tax, Punjab*, V, *Srinivasan's Tax Cases*, pages 254-257—Lahore High Court);

(f) Interest on the proprietors' or partners' capital including interest on reserve or other funds. (cf. Allahabad High Court Case No. 223 of 1923, in the matter of *Lalla Mal Hardeo Das Cotton Spinning Mill Co. of Hathras*, I, *Srinivasan's Tax Cases*, page 266);

(g) Private or personal expenses of the assessee;

(h) Rental value of property owned and occupied by the owner of a business for the purposes of the business;

(i) Losses sustained in former years;

(j) Any loss recoverable under an insurance or a contract of indemnity;

(k) Depreciation of any of the assets of the business other than the depreciation allowed under section 10 (2) (vi);

(l) Any sums paid on account of any cess, rate or tax levied on the profits or gains of any business or assessed at a proportion of or otherwise on the basis of any such profits or gains;

(m) Any expenditure of any kind which is not incurred solely for the purpose of earning the profits.

54. *Business deductions. Irrecoverable Loans.* [Section 10 (2).]—(i) Where an assessment is made of profits or income from a banking or money-lending business, loans which cannot be recovered should be deducted from the assessed profits of such business at the time when such loans can be definitely proved to be irrecoverable. For example, if a banker has lent out 5 lakhs of rupees and received Rs. 50,000 as interest but has during the same year lost an irrecoverable loan of Rs. 25,000, he should be assessed on Rs. 25,000. Similarly, if the same banker receiving Rs. 50,000 as interest on his loans suffers a loss of an irrecoverable loan amounting to one lakh during the same year, the income to be assessed to income-tax from the money-lending business in that year will be *nil*. These examples will apply whether the assessee had previously been assessed to income-tax or not.

This instruction will also apply to the assessment of other traders, where loans have been made in connection with the business and in which the loans are of the nature of the business and the loss is a true trading loss.

(iii) The irrecoverable loans in the sense referred to in this paragraph are sometimes confused with the "bad debts" described in paragraph 50, but they are of a totally different nature. Money lent out on interest is the stock-in-trade of a money-lender or banker and the loss of such stock-in-trade can clearly be regarded as a trading loss like the loss of the stock-in-trade of any other trader where the loss is not covered by insurance. In settling claims of this nature the question has always to be considered whether money-lending is, or is not, a part of the business of the trader in question. The investment of savings or occasional loans made to acquaintances cannot be considered to be loans made in the course of trading.

55. Allowance on account of rent of business premises [Section 10 (2) (i).]—The allowance referred to in this clause is only in respect of that portion of the premises in which the business is carried on and the same limitation applies to all allowances relating to premises or buildings in clauses (ii), (iv), (v), (vi) and (viii). Where premises are owned by the owner of the business, of course no allowance on account of rent, is permissible since the owner is not liable to pay tax on the annual value of such premises under section 9. Where the trader resides in a part of the business premises, the full rental cannot be set against the profits and the Income-tax Officer must, in each case, determine the portion of the rent that may so be set off.

56. Allowances on account of repairs of business premises.—(i) Where the assessee is himself the owner of his business premises, he is allowed as a deduction the amount spent on repairs each year on the portion of the premises used for the purposes of the business under section 10 (2) (v); where he is the tenant of the premises he is, under section 10 (2) (ii), allowed the amount expended by him on repairs if his lease requires him to execute repairs. Where the premises are occupied partly as a residence and partly for the purposes of a business, the same proportion of the disbursements on repairs should be permitted to be deducted as is taken in calculating the rent permissible under section 10 (2) (i).

(ii) The phrase "current repairs" in section 10, sub-section (2) (v) should be interpreted to mean such repairs required to keep building, machinery, plant and furniture, in serviceable condition, as are rendered necessary by ordinary wear and tear (as opposed to accidental or wilful damage or other unusual causes) and are of their nature recurrent (supposing that the owner displays reasonable care and prudence in keeping the asset, whatever it may be,

in good order) at comparatively short intervals—say, at least, once in two or three years. It also includes minor replacements (in respect of which it would be absurd to expect an entry to be made in a block account or similar record or in any records maintained for the purposes of calculating depreciation) and also mere adjustments of existing parts and in the case of machinery or plant, any replacement or renewal which is not so extensive as to destroy its identity.

(iii) Expenditure on anything that, if it had been done when the asset was new, would have increased its capital value should be regarded as capital expenditure.

57. *Business—Allowance in respect of borrowed capital.* [Section 10 (2) (iii).]—(i) The allowance under this clause can only be given where payment of the interest is not in any way dependent on the earning of the profits. It cannot be allowed, therefore in respect of any borrowings the interest on which is not payable unless profits are earned or the interest on which varies according to the amount of the profits earned. In all cases it will be a question of fact whether the payment of interest is or is not actually dependent on the earning of profits. No allowance can be made in respect of the share capital of companies or of the capital put into a firm by the partners; but a company is entitled to an allowance of the interest paid on its debentures and a firm to an allowance of interest of money borrowed under a mortgage. On the other hand, a firm alleging that it has no independent capital and that it is working only on capital lent by the partners at a definite rate of interest which must be deducted from the earnings of the firm before its profits can be declared, is not entitled to allowance under this section unless definite proof is given that a particular partner has made a legal loan to the firm, *i.e.*, a loan under an instrument on which he can sue and under which interest at a fixed rate is to be paid to him annually irrespective of the earning of any profits. (*Cf.* Allahabad High Court, Case No. 223 of 1923, in the matter of Lalla Mal Hardeo Das Cotton Spinning Mill Co. of Hathras I, Srinivasan's Tax Cases, page 266.). Similarly the share of profits given to Mohammedan depositors in lieu of interest on borrowed capital cannot be allowed as a business expense.

(ii) No rule has been made under the "explanation" to this clause defining what Mutual Benefit Societies are to have the benefit of the "explanation". It has been found that the "explanation", if applied, is likely to give more trouble to the societies than the present procedure. Executive instructions have however been issued that in the case of such societies (which appear to be peculiar to the Madras Presidency) where the taxable income is Rs. 5,000 or under and where the "shareholders" or "subscribers" reside within the limits of the circle of one Income-tax Officer, the company or society should not be assessed direct to income-tax, but

the principal officer should furnish the Income-tax Officer with a list of the amounts paid out to subscribers showing the original subscriptions or capital invested and the interest thereon and the Income-tax Officer should ascertain what particular recipients of these payments are liable to tax and should add the amount of interest that they have received to the income on which they would otherwise have been assessed, that is, he should assess the recipients direct.

58. *Business—Allowances in respect of insurance premia.* [Section 10 (2) (iv).]—(i) The allowances under this clause are restricted to insurance policies taken out against the risk of damage or destruction of buildings, machinery, plant, furniture, stock, or stores, used for the purposes of the particular business of which the profits or gains are being calculated and no allowance can be made on account of *premia* in regard to other insurances. Further, any sums not actually expended on *premia* but merely set aside by a company or firm as an insurance fund are simply a particular description of reserve and no allowance or deduction can be given in respect of such reserves.

(ii) The Act does not contemplate the deduction of premia on account of insurance against a loss of profit. If, however, the owner of a business elects to claim any such allowance, he should signify his intention to the Income-tax Officer—and if he makes a declaration in writing, undertaking generally to pay the tax on any amounts recovered from an Insurance Company under any such policy or policies, the allowance will be granted in respect of the premia for any such policies that he may have taken out not more than a month before the date of such declaration or that he may take out subsequent thereto. Where no allowance is asked or allowed in respect of such policy, any sums received from the Insurance Company on account of the policy will not be liable to tax.

59 *Allowances in respect of depreciation.*—[Section 10 (2) (vi).]—(i) The allowances permissible under this clause are prescribed in rule 8 and the information that must be furnished in order to obtain an allowance is set out in rule 9. It is only the particular classes of buildings, machinery, plant or furniture mentioned in rule 8 in respect of which the depreciation allowance can be claimed, and the buildings, machinery, plant or furniture for which depreciation allowance is claimed must be used for the purposes of the particular business of which the profits or gains are being computed. No allowance can be claimed on account of depreciation, for example, of any portion of a building which is used as a residence by the assessee. Further, the buildings, etc., must be the property of the assessee. No allowance can be claimed if they are leased from others.

The first part of the document is a letter from the Secretary of the State to the Governor, dated the 10th day of the month of January, 1862. The letter is addressed to the Governor and is signed by the Secretary of the State.

The second part of the document is a report from the Secretary of the State to the Governor, dated the 10th day of the month of January, 1862. The report is addressed to the Governor and is signed by the Secretary of the State.

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business or against other heads of income, profits or gains on the one hand or carrying it forward on the other.

(vi) This clause provides for the depreciation of furniture, but it may not suit the convenience of particular traders to ask that a depreciation account should be kept up for petty items of furniture and a depreciation allowance on account of furniture should therefore, be granted only in cases in which it is asked for, in which event the cost of replacement should not be allowed; where such depreciation allowance is not asked for, the cost of replacement should be allowed in the year in which the furniture is replaced.

(vii) Whatever depreciation allowances are granted, it will be necessary to maintain an account showing the original cost to the assessee of the plant, the amount of the annual allowance, the amount of the allowances already granted and the balance still to be allowed.

(viii) The percentage allowance fixed in the rule for the permanent way of electric tramways only covers cases where the number of car miles per mile or track does not exceed 1,25,000 car miles per annum. Where the number of car miles per mile of track per annum exceeds 1,25,000 special terms will have to be made in each case. Similarly special consideration should be given to each case where there are special circumstances such as exceptional gradients, the compulsory use of wood paving, etc., tending to show that the car mileage does not fairly represent the wear and tear of the track. The cost of renewing concrete foundations should be allowed as a trading expense as and when incurred, provided that, if the renewed foundations are an improvement on the old ones, so much of the cost of the renewed foundations as represents such improvement should not be admitted as a trading expense. Amounts received for the old materials, whenever renewals are effected, should be credited against the cost of the renewals, and if the old materials are not disposed of at the time or are used for other purposes, their estimated value should be deducted, subject to adjustment if necessary, as and when the old materials are disposed of. The percentages fixed for the depreciation of the permanent way are based upon the estimated life of a track from a consideration of the number of car miles per mile of track, and consequently these percentages may vary in connection with the same undertaking. It must be clearly understood that the revision of the life of a track need not necessarily be deferred till the whole track is renewed, because it may become clear before that date that revision is necessary either in the direction of increasing or decreasing the average life. As regards the rate for general plant, machinery and tools, all other plant and machinery including workshop tools but excluding loose implements, office furniture and small articles which require frequent renewals (expenditure on which is allowed as a business expense against revenue), should be lumped together and the rate of 5 per cent. depreciation should

1. The first part of the document discusses the general principles of the proposed system. It outlines the objectives and the scope of the project, which is aimed at improving the efficiency and effectiveness of the administrative process. The document is divided into several sections, each dealing with a specific aspect of the system.

2. The second part of the document provides a detailed description of the proposed system. It includes a list of the main components and their functions, as well as a flowchart illustrating the overall structure of the system. The document also discusses the advantages and disadvantages of the proposed system, and provides a comparison with the current system.

3. The third part of the document discusses the implementation of the proposed system. It includes a list of the tasks to be performed, a timeline for the implementation, and a list of the resources required. The document also discusses the potential risks and challenges associated with the implementation, and provides a plan for addressing these risks and challenges.

4. The fourth part of the document discusses the evaluation of the proposed system. It includes a list of the criteria to be used for evaluation, a list of the methods to be used for evaluation, and a list of the data to be collected. The document also discusses the potential benefits and costs of the proposed system, and provides a summary of the findings of the evaluation.

5. The fifth part of the document discusses the conclusions and recommendations of the study. It includes a list of the main findings of the study, a list of the recommendations for the implementation of the proposed system, and a list of the areas for further research. The document also includes a list of the references used in the study.

6. The sixth part of the document is a list of the appendices, which include a list of the abbreviations used in the document, a list of the symbols used in the flowchart, and a list of the tables and figures included in the document.

7. The seventh part of the document is a list of the references used in the study. It includes a list of the books, articles, and other sources used in the study, and provides the full citation information for each source.

8. The eighth part of the document is a list of the appendices, which include a list of the abbreviations used in the document, a list of the symbols used in the flowchart, and a list of the tables and figures included in the document.

tax, contributions to such provident funds by employers should be allowed as a business expense in all cases where the funds are constituted as irrecoverable trusts and where no part of the employers' contributions can be recovered by them. Where, however, such funds remain in the hands or under the control of the employers, no contributions by them can be allowed as a business expense; but in such cases actual payments made to employees leaving the service of the employer should be allowed as a business expense in the year in which such payments are made, so far as such payments are made from the contributions of the employers whether in that year or in preceding years. As regards employers' contributions to "recognised" provident funds, see paragraphs 24 and 31.

(ii) The same remarks apply to superannuation funds or reserves for the purposes of providing pensions to ex-employees. Actual sums paid as pensions to ex-employees or to the widow or children of an ex-employee should, however, be allowed as a business expense where the pensionary payment is a fixed or recurring one, but no claims on account of "pensions" should be entertained where the "pensions" are paid to persons who have or who at any time had a share or interest in the business.

(iii) Premia paid by an employer to cover the risk of liability to compensate any of his employes for injuries under the Workmen's Compensation or Accident Insurance Act (VIII of 1923) should be treated as business expenses and allowed under section 10 (2) (ix) as a deduction in assessing income from business.

(iv) The following principle should be observed in dealing with claims that *bonâ fide* expenditure for the welfare of the employes of a business should be allowed as a business expense. No contributions towards expenditure incurred by outside bodies which may benefit the employes of a company or firm incidentally with members of the general public, should be allowed, such as contributions for the support of clubs, recreation grounds, religious institutions, dispensaries, hospitals, schools and the like. If, on the other hand, an assessee maintains a school or a dispensary solely for the benefit of his employes reasonable expenditure on the *upkeep* of such an institution should be allowed as a working expense. Similarly, expenditure incurred in the maintenance of a conservancy staff employed to keep the surroundings of the dwellings of the employes of a concern in a sanitary condition should be allowed. In no case, however, should any capital expenditure be allowed, such as, for example, the amounts expended on the construction of latrines, drains, water-works or hospitals.

(v) Sums embezzled by an employee are an admissible charge against the business of his employer.

(vi) Assessees sometimes receive from their constituents payments intended to cover Railway expenses, cooly charges, etc, which they have to incur in the course of their business. When payments are made out of the sums and are debited specifically to constituents they may be allowed as deductions from the assessable income, without insisting on strict proof of payment by the production of vouchers, provided that it is reasonably certain that the payments have been made.

(vii) Indian traders and business men charge their customers or clients a small fee on each transaction—for example so many pies on each bag of some commodity sold—the proceeds of which are supposed to be devoted to various religious, charitable or educational purposes. Such *customary* subscriptions by clients and customers for religious or charitable (including educational), purposes, and the corresponding expenditure by the assessee, should be left out of account altogether in computing the taxable income, provided that the Income-tax Officer is reasonably satisfied that the sums in question are really applied by the assessee ultimately (and not necessarily in the year of collection) to the object for which they were ostensibly collected. No attempt should be made to separate these subscriptions from the trade expenses of the customers or clients to whom they are charged and to disallow them as not being trade expenses.

(viii) Sums received for political purposes should be included in income and the corresponding expenditure on these purposes should not be allowed as a deduction from the taxable income.

(ix) Strictly speaking, the cost of audits and similar operations conducted specially for income-tax purposes, whether in connection with assessments, with appeals, or with revision petitions cannot be allowed as a deduction from taxable profits [Ruling of the Madras High Court in Secretary, Board of Revenue (Income-tax), Madras, *versus* D.Munisami Chetty & Sons I, Srinivasan's Tax Cases, page 227.]

(x) The reason for this is, of course, that whereas an audit or similar operation conducted in the ordinary course of business is properly treated as a "business expense", it is clear that one conducted purely in connection with Income-tax proceedings cannot be said to be incurred solely for the purpose of earning the profits or gains subject to income-tax [see section 10 (2) (ix)]. Since, however, there may be difficulty in individual cases in determining whether an audit or similar operation has been conducted wholly or partly for business purposes and, in the latter case, what portion of the expenditure incurred in connection with it can properly be treated as a "business expense", it has been decided that audit or other accountancy services in connection with an assessee's accounts for the previous year rendered before his return of income is

made, if such a return is made on the due date, or within any extended period allowed by the Income-tax Officer for its submission, should be treated as work done for ordinary business purposes and therefore the expenditure incurred thereon should be regarded as an admissible deduction in computing taxable income.

(vi) The question as to what is capital or revenue expenditure in respect of tea gardens is one the answer to which depends on certain general principles. The English decision in the case of *Vallambrosa Rubber Co. versus Farmer* (5, English Tax Cases, 329) establishes certain principles which are applicable to their case. The first is that the cost of the *upkeep* (e.g., weeding and draining) of an area that is not in bearing may be charged to revenue. While expenditure on the maintenance of an area that has not reached maturity may be classified as revenue expenditure, any income derived from the sale of tea at this stage is on the same footing as income from the sale of tea at any other stage and should be taken into account in computing the taxable income of the concern. The second principle is that any expenditure that creates a potential source of recurring revenue at whatever stage in the development or working of the estate is capital expenditure. The source of revenue in tea gardens is the tea bushes, and whenever a bush is planted, a potential source of revenue is created. It is the individual bush that must be considered and not an area planted with such bushes. In concession, however, to representations that in filling or supplying is in many cases necessary in order to keep a tea garden in a state of efficiency and that to regard expenditure on such operations as capital expenditure will mean hardship, a proviso has been added in Rule 21 to the effect that an allowance will be made on account of planting bushes in replacement of bushes that have died or become permanently useless in an area already planted, unless such area has previously been abandoned. This concession is extended only to tea gardens in British India, since Rule 24 applies only to such gardens.

65. *Method of converting the net profits of sterling companies into rupee for the purposes of income-tax.*—Where the business of a sterling company is transacted entirely in India, there is no need for the Income-tax Officer to look at the sterling accounts as he can get a record and ask for a return of the transactions in rupees. He should act in the same way in cases where the profits of the Indian branch of a company operating in other countries can be separately ascertained. In the case of a company operating through local branches in different countries where the profits of the Indian branches cannot be ascertained separately but have to be deducted from the total sterling profits of the company from all its operations, the net profits of the company for the purposes of assessment to Indian income-tax should be converted into rupees at the rate of exchange ruling on the last day of the year to which

the account relates unless the Income-tax Officer is able, by an examination of the accounts, to ascertain the average rate of remittances throughout the year and to deduce from that the rupee-profits of the Indian branches.

66. Premia on issue of shares.—The premia received by a company on issue of shares are capital receipts, and, as such, not chargeable to tax. In the same way, the cost of issuing shares is capital expenditure and cannot be allowed as a deduction for income-tax purposes.

67. Professional earnings—Deductions. [Section 11 (2).]—
(i) Any expenditure that is claimed as a deduction under this sub-section must have been incurred solely for the purposes of the profession or vocation. No deduction can be allowed in respect of personal expenses of the assessee or expenses of the assessee or expenses of a capital nature; but an allowance should be made in respect of depreciation of buildings and depreciation and obsolescence in respect of machinery, apparatus, appliances, plant, furniture or other Capital assets used in a profession. The term, "Capital assets" is intended to include books purchased by an assessee for the purpose of his profession. Two conditions must be satisfied before a claim for depreciation or obsolescence can be admitted: firstly, that the machinery, plant, etc., in respect of which a claim is made should be used solely for the purposes of the profession or vocation the earnings from which are computed and secondly, that they should be the property of the assessee. No allowance can be claimed if they are leased from others.

(ii) The conditions specified in section 10 (2) (vi) and (vii) regarding the calculation of depreciation, etc., apply to cases under this sub-section also, viz., (1) the particulars prescribed should be furnished to the Income-tax Officer; (2) where full allowance cannot be made in any year owing to there being no earnings at all or the earnings being insufficient to grant the full allowance, the allowance or part of the allowance to which effect has not been given should be carried forward to succeeding years; and (3) the aggregate of all the allowances made should not exceed the original cost to the assessee. Any obsolescence allowance granted under this sub-section should be limited to the difference between the original cost to the assessee of the machinery, etc., as reduced by the depreciation allowance already granted and the scrap value or sale price as the case may be.

68. Income from "other sources".—Deductions. (Section 12).—The interest paid on money borrowed for the purchase of shares or securities can only be set against the income obtained from the shares or securities where it is proved either by a banker's certificate or otherwise that the borrowing has been definitely and solely for that purpose; but where such proof is afforded, an allowance should be given.

69. *Deductions on account of taxes paid.*—(i) No deduction is permissible in computing the income, profits or gains on account of any taxes or rates paid in respect of such income, profits or gains except that a local rate or tax which is payable irrespective of whether profits are made or not (see paragraph 63) is to be allowed as deduction from income from business. Section 10 (2) (viii) of the Act allows as a deduction from business profits sums paid on account of land revenue, local rates or municipal taxes in respect of premises used for the purposes of a business. This specific provision has been inserted because the local rates paid on account of such premises are usually in the nature of a payment for services rendered (e.g., by supply of water, conservancy arrangements, etc.), but that allowance is closely restricted to a local tax or rate levied *in respect of the premises* used for the purpose of the business. No deduction is allowed for any other local rate or tax such as, for example, local taxes varying according to the income or profits of a business. Nor is any deduction on account of a local rate or tax on property allowed from the annual value of property which is taxable under section 9. Similarly no allowance is permissible on account of income-tax or super-tax paid by an assessee. Where property, profits or gains are liable to taxation in other countries or by other authorities in British India all these authorities are taxing the same property or profits for different purposes. In the Patna High Court, Case No. 102 of 1920 in the matter of Raja Joyti Prasad Singh Deo of Kashipur (I, Srinivasan's Tax Cases, page 103), it was held that the amounts paid for cases by a person deriving an income from rent of collieries and from royalties on the amount of coal raised from the collieries are not to be deducted in computing the amount of his assessable income, and it was clearly stated that "the payment of a tax which is conditional on the making of an income and which has to be calculated on the amount of such income after it has come into existence cannot be said to be expenditure for the making of such income".

(ii) Again in the Madras High Court, Case No. 11 of 1920, Chief Commissioner of Income-tax, Madras, *versus* The Eastern Extension Australasia and China Telegraph Co., Ltd. (I, Srinivasan's Tax Cases, page 120), it was held that in computing the profits of a non-resident company under the provisions of rule 33, the taxes payable in other countries in respect of the profits of the company are not to be deducted.

70. *Taxation of a Hindu undivided family.* (Sections 14 and 25-A.).—(i) A Hindu undivided family is treated as a separate entity for income-tax purposes. It is taxed like an individual at a graded scale according to its total income and no account is taken of how that income is distributed amongst the individual members when such individual members are assessed to income-tax or super-tax in respect of their separate income. This applies even in cases

where the amount of the income of the Hindu undivided family is less than Rs. 2,000 and is, therefore, not liable to taxation in the hands of the manager of the family. The same remarks apply to super-tax.

(ii) Section 25-A will only apply if a member of a Hindu undivided family *claims* that it has become divided. If, however, the family prefers to go on being assessed as undivided though really divided, the Income-tax Officer has no authority to act under this Section. If the Income-tax Officer has not passed an order under section 25-A (1) in respect of a Hindu family hitherto assessed as undivided, such family shall be deemed to continue to be a Hindu undivided family.

(iii) The taxation of the income of a Hindu undivided family thus differs from the taxation of the income of an unregistered firm since where the profits of an unregistered firm are not liable to taxation in the hands of the firm, such profits are taxed in the hands of the individual partners both for the purposes of income-tax [section 14 (2) (b) and section 16 (1)] and super-tax (section 55 proviso), and where the profits are taxed in the hands of the unregistered firm, the share of such profits of each partner is included in his "total income" for the purpose of determining the rate at which he shall pay income-tax on his other income [section 16 (1)].

(iv) Where the income, profits and gains of a member of an undivided Hindu family consist of his personal earnings and acquisitions by his own exertions, they must be treated as his self-acquired property and not as joint family property, unless they flow from the employment in business or otherwise of the joint funds.

(v) Khojas (and Cutchi Memons), not being Hindus, joint families composed of such persons are not Hindu undivided families for the purposes of the Act.

(vi) Jain and Sikh undivided families should be treated as Hindu undivided families, unless in any particular case, the assessee claim that they should not be treated as such. Where such a claim is put forward, it is for the assessee to prove the existence of some special custom or practice applicable to the family in question which would justify its not being treated as a Hindu undivided family.

(vii) For the method of serving notices or requisitions on Hindu undivided family see paragraph 137.

71. *Taxation of a firm.*—(i) For the difference between a registered and unregistered firm, see paragraph 10.

(ii) While income-tax is leviable on the profits of a registered firm at the maximum rate (see Finance Act), and while under section 48 (2) a member of a registered firm is entitled to get a :

both in cases where the income of the member is below the minimum chargeable with income-tax, and in cases where the maximum rate is greater than the rate applicable to his total income, it is desirable that, so far as possible, such refunds should be avoided.

(iii) The question of refund does not arise if the personal income of none of the partners liable to Indian Income-tax including his share in the Firm (whether he be resident or non-resident) is less than Rs. one lakh. In other cases, if each of the non-resident partners is a British subject or a subject of an Indian State and produces with his individual return of income adequate evidence of the amount of his foreign income that is to be taken into account in determining his claim to a refund, and all the resident partners (if any) file returns of their individual incomes, the Income-tax Officer, on being satisfied that the whole of the profits of the registered firm are accounted for in these personal statements, should charge the partners direct at the rate appropriate to their total income.

(iv) In view of sub-section 5 of section 48, this procedure cannot be applied to the following cases :—

- (1) Firms in which one partner at least is a non-resident foreign subject (other than a subject of an Indian State) to whom no refund can be due in any case.
- (2) Firms in which one partner at least is a non-resident British subject or subject of an Indian State to whom a refund may or may not be due—that is, who has not yet produced adequate evidence as to the amount of his foreign income.
- (3) Firms in which in addition to non-resident partners there is any resident partner who has not filed a return of his total income.

(v) The demand notice in respect of the profits of such firms must be addressed to the firm, and no individual assessments should be made on, or demand notices issued to the partners in respect of their shares of the profits of the firm. The position will be just as though the firm were an *unregistered firm*. If a partner has other income he will be assessed on that, separately, and of course his total income will include his share of the profits of the firm. The share due by each partner of the income-tax on the profits of the firm should be intimated to him informally, with an indication that this is done merely as a matter of convenience and does not affect the liability of the firm as such for the income-tax on the whole of its profits. Separate assessments on partners will also have to be made for super-tax, if necessary.

(vi) For the method of setting-off a loss of profits of a registered firm against other income of a partner see paragraph 94.

(vii) In computing the total income of a member of a registered firm or unregistered firm for the purposes of income-tax or super-tax there should be included in that total income "such an amount of the profits or gains of the firm as is proportionate to his share in the firm". This particular phraseology has been adopted in section 11 (2) (b) and in the proviso to section 55 in order to make it clear that it is the proportionate share of a partner in the whole of the assessable profits of a firm that is to be taken into account in determining his total income, and not merely the amount that he removes from the possession of the firm. Some partnership deeds, for example, provide that the partners cannot remove more than a certain proportion of the profits in any year or, again, that a certain proportion of the profits must be distributed in charity. It is now made clear in the Act that it is the whole of his proportionate share in the total assessable profits of the firm that is to be taken into account and that that proportionate share cannot be reduced by any consideration of how those profits are utilised.

(viii) For the method of dealing with a change in the constitution of a firm see paragraph 96.

(ix) For liability in cases of discontinuance of a business owned by a firm see paragraph 97.

(x) For the method of serving notices or requisitions on a firm see paragraph 137.

72. Taxation of associations of individuals—Section 14 (2) (c) and Section 23-A.—An association of individuals, other than a firm, Company or a Hindu undivided family, is liable to income-tax and super-tax as if it were an individual. Tax is not payable by an assessee in respect of any sum which he receives as his share of the profits or gains of an association the profits or gains of which have been assessed to income-tax, but such sum will be included in his "total income" to determine his liability to income-tax and the rate applicable to him.

73. Exemptions on account of life insurance. (Section 15.)—
(i) Under the provisions of section 7 (1) proviso and section 15 an abatement of income-tax is given, after the assessment of the tax has taken place, on such portion of an assessee's income as may have been—

- (i) deducted from his salary under the authority and with the permission of the Government for the purpose of securing a deferred annuity to him or making provision for his wife or children [section 7 (1) proviso];
- (ii) paid by him to an Insurance Company in respect of an insurance or deferred annuity on his own life or on the life of his wife; or
- (iii) paid by him as a contribution to any of the provident funds mentioned in paragraph 23.

Provided that the total amount on which an abatement will be permitted under this provision may not exceed one-sixth of the total income of the assessee.

(ii) Contributions to the Widows, Orphans and Old Age Contributory Pension Fund, 1925, are exempt from income-tax since they are deducted under the authority of Government from the salaries of the soldiers concerned for the purpose of securing to them a deferred annuity and of making provision for their wives and children.

(iii) Compulsory allotments from a soldier's pay made to his wife in England under Article 886 of Royal Warrant for Pay, are exempt from income-tax since they are deducted under the authority of Government, for purposes of making provision whether present or future for the wife.

(iv) Deductions at source on account of contributions made by an officer to provide passage money for his widow and orphans under the Indian Military Service Family Pension Regulations and the Indian Military Widows and Orphans Funds Regulations are exempt from income-tax as the contributions are in the nature of life insurance premia. Under the rules, a certificate of health is required before an officer can contribute and the contribution which he has to pay is regulated according to the age of the officer concerned.

(v) Out of the premia paid in respect of a policy that covers the risks of sickness and accidental injury and also the risk of death, only so much as is attributable to the risk of death (from whatsoever cause) is admissible as deduction from the income liable to tax. The portion of the premia so attributable should be settled in consultation with the Insurance Company concerned, whose formula should be accepted unless there appears to be some strong ground for modifying it.

(vi) No rebate of income-tax is allowed on any sum withdrawn by an assessee from his Provident Fund in order to pay his life insurance premium.

(vii) Rebate of income-tax in respect of a premium paid on account of life insurance is admissible to a partner of a registered firm individually whose income is taxed at source, in addition to the refund of tax to which he may be entitled under section 48.

(viii) It is to be particularly noted that the insurances in respect of which this concession is granted are insurances *on the life of the assessee himself or his wife*, and not any other form of insurance whatsoever. The solitary exception is in the case of a Hindu undivided family in the case of which insurance are permissible *on the life of any male member of the family or of the wife of any such member and not merely on the life of the head or manager of the family*. But though insurances *on the life of a child* do not

entitle the assessee to the concession, it should be noted that certain kinds of insurance which are *for the benefit of the child* should be treated for the purposes of section 15 as insurances on the life of the assessee. Policies are often taken by assessees with a view to securing a provision of a lump sum for their children for their marriage, education or other purposes at a stipulated time and the sum assured becomes payable on that date even if the subscriber dies after paying one premium only. An insurance of this kind is really an insurance on the life of the assessee as it is designed to secure in the event of the assessee's early death (though not immediately after his death) a benefit considerably greater in amount than the annual payments which he has made and consequently contributions to such policies are eligible for rebate under section 15 (1). The criterion that should be adopted in such cases is whether or not there is a contract dependent on the life of the assessee.

(i) For the purpose of an abatement claimed by an assessee under this section insurance premia payable in sterling should be converted at the rate of exchange in force on the day on which the premium payment was made in cases where the assessee is unable to state the actual cost of remittance.

(c) A claim for abatement under this section must, if the payment is made otherwise than by a deduction from salary, be supported either—

(a) by the original receipt, of the Insurance Company or fund;

(b) where the claim is made by a servant of the Government or of a local authority, by a copy of the original receipt presented along with the original to the officer who pays the salary and attested by that officer who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, a copy being attached to the bills sent with the list of payments;

(c) by a duplicate receipt or certificate of payment given by the Insurance Company or provident fund, provided a certificate is given that the original receipt is lost or is not forthcoming; or

(d) where an insurance company does not issue a formal receipt, by a certificate of payment of the premium.

(xi) Where the Income-tax Officer is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience, which under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient

- (1) Abatement on account of insurance can be given effect to by the person deducting income-tax from salary at the time of payment under section 18 (2).
- (2) Where the payment on account of insurance premia, etc., is not claimed at the time when tax is deducted from salary, it may be claimed in the assessment and in the return given by assessee under section 22(2) or if no assessment is made, a refund on account of such rebate may be claimed under section 48-A.
- (3) While strictly speaking abatements on account of insurance premia should only be made in assessing the income of the year in which the premia were paid, the rigid enforcement of this interpretation is likely to cause considerable inconvenience to assesseees who desire that the abatement should be given effect to when tax is deducted from their monthly salary, particularly in cases where the premia have been paid to foreign companies towards the end of a financial year and the receipt for the premia are not forthcoming until the following financial year. In such cases abatements of insurance premia may be allowed by officers responsible for deducting income-tax from salaries under section 18 (2) at the time of payment of the salary provided that the premia in respect of which abatement is claimed have been paid within six calendar months ending with the close of the month for which the salary is drawn.

While the officers responsible for deducting income-tax at the source under section 18 (2) of the Act should allow an abatement where claimed, they need not carry out a check to see whether the abatement claimed under this section exceeds one-sixth of the salary of the officers concerned. This can be looked after by the Income-tax Officer to whom returns are furnished under section 21. The deducting authority should however see that claims for such abatements are made within the period prescribed.

It is to be particularly noted that this abatement does not apply to super-tax, section 15 being made inapplicable to super-tax by section 58.

74 *Tax deducted or collected at source to be included in income.*—Section 16 (2) (which provides that the amount received by a shareholder in a company by way of dividend shall be increased by the amount of income-tax payable by the company in respect of the dividend received) and section 18 (4) (which provides that where income-tax is deducted at the source from salaries and interest on securities, the tax so deducted shall, for the purposes of computing the income of an assessee, be deemed to be income received) have been inserted in order to make it clear that in the cases of taxation at the source and of the deduction of tax at the



... of the income (i.e., including the ... taken into account in determining the ... liable to income-tax on the rest ... income for liability to super-tax.

... where margin of income above a ... Section 17.—(i) Section 17 is designed to

Pages 215 to 216—

4.

For paragraph 75 substitute the following:—

75. *Liability of assessee where margin of income above a certain limit is small.* (Section 17).—(i) Section 17 is designed to remedy the anomaly which previously existed where an assessee with an income less than ...

(iv) The following points should be borne in mind in applying section 17 where a portion of the assessee's income is derived from an unregistered firm that has paid income-tax:

- (a) Income-tax is not "payable" by a partner in a firm on his share of the firm's income.
- (b) Relief is to be given to an assessee in respect of the "income-tax payable by him".
- (c) Section 17 is to be applied (a) "where necessary", (b) in order to "reduce" the tax and (c) so that the result of an assessee's total income exceeding a sum after which the rate of tax rises, shall not be that the extra tax due to the rise in the rate is greater than the excess of the total income over the maximum sum liable to the lower rate. The section is not to be applied where it is not necessary to do so, that is, where the result of applying it would not be to reduce the tax.

(v) For the purpose of calculating the tax payable by an assessee under section 17, surcharge imposed by the Indian Finance Act, 1934, should be calculated on the rate of tax applicable to the next lower stage of income and then to the amount of tax so arrived at should be added the amount by which his total income exceeds the next lower stage without adding any surcharge on the latter amount. For example, the tax payable on an income of Rs 5,000

ye 219—

After sub-paragraph (v) of paragraph 75 insert the following:—

"(vi) For marginal relief in respect of super-tax, see p. 19."

(Correction List No. 2.)

75. *Deduction of the tax at source.*—(i) Section 18 of the Act provides for the *deduction of tax at the source* as distinguished from *taxation at the source* referred to in paragraph 11. It provides for the income-tax being deducted by the persons responsible for making payments of "salaries" or "interest on securities" before such payments reach the hands of the recipients. The section also requires all persons responsible for paying any interest, not being interest on securities, to a non-resident to deduct at the time of payment income-tax and super-tax therefrom if the amount of such interest exceeds the maximum amount which is not chargeable with super-tax. Similarly where a dividend payable to a non-resident shareholder exceeds the maximum which is not chargeable with super-tax the company paying the dividend should deduct super-tax at the time of payment. In respect of the mentioned sources of income the Income-tax Officer is directed to direct the person responsible for paying them to deduct income-tax and super-tax if he has reason to believe that the total income of such person

will exceed the maximum which is not chargeable with super-tax. The tax so deducted is paid over by the persons making the deduction to the credit of the Government of India within the period specified in rule 10 along with a statement giving the details shown in rules 11 and 12. Such deductions of income-tax are under sub-section (5) of section 18, treated as payments of income-tax on behalf of the persons from whose income or interest the deduction was made and credit is given to them in the assessment of their income if an assessment is made of their other income. The form of return of income that has to be made under section 22 (2) prescribed in rule 19, therefore, provides for the tax previously charged upon the income being set off against any additional charge, while section 18 (3) provides as an alternative for a refund in cases where the rate deducted is greater than that applicable to the total income of the assessee.

(ii) Section 18 (2) (a) of the Act provides that all payments on account of salary made out of India by and on behalf of Government shall be included in the amount on which tax is deducted at source in India. All leave salary paid in the United Kingdom or a Colony to Government servants on leave in the United Kingdom or the Colony has been exempted from tax, *vide* paragraphs 17 and 35. Any sterling overseas pay or other sum that may be paid in the United Kingdom or a Colony to an officer on leave in the United Kingdom or the Colony on account of his salary while on leave is, therefore, exempt from income-tax. The fact that a part of the leave salary is drawn in India does not affect the exemption of the balance drawn in the United Kingdom or a Colony. The part of the leave salary that is paid in sterling in the United Kingdom or a Colony to an officer on leave in the United Kingdom or a Colony should not, therefore, be included in the income from which tax is deducted at source by the officer paying him the rupee portion of the leave salary in India. The same principle applies to other payments falling under "salaries" within the meaning of section 7 of the Act made partly in India and partly out of India and exempt under any notification issued under section 60 of the Act. The salary paid in the United Kingdom or a Colony to an officer on duty in the United Kingdom or a Colony is exempt irrespective of whether it include sterling overseas pay or not. So also vacation salaries paid in the United Kingdom or a Colony when on vacation therein.

Page 220—

Add at the end of sub-para. (iii) of Paragraph 76, the words :

The words "person responsible for paying" used in section 18 (2) should be interpreted as referring to the person entrusted by the employer with the duty of paying salaries and not to the employer himself if he does not himself pay them and this applies also to the case of an employee entrusted by an employer (with the payment of his (the employee's) own salary.

(iv) Persons making deductions at the source are indemnified for the deduction under section 65.

(v) The provisions of this section obviously cannot apply to cases where the payments are made outside British India as, for example, the payment of "interest on securities" in Indian States or in foreign countries or the payment of "salaries" by foreign employers to residents in British India. It is for this reason that section 19 of the Act specifies that in any case where income-tax has not been deducted in accordance with the provisions of section 18, the tax is payable by the assessee direct. This provision covers, not only cases where the employer or the person paying "interest on securities" does not reside in British India, but also cases where owing to an assessee's salary being less than Rs. 2,000 income-tax has not been deducted.

77. Deduction at source of tax on "salaries".—(i) The Act of 1918 provided that where a payment was a non-recurring payment, the tax should be deducted at the rate appropriate to that particular sum as if it were the whole of the assessee's income, and that where a payment was a recurring payment, the tax should be deducted on the assumption that the total income of the assessee amounted to twelve times the recurring sum. As these provisions gave rise to a considerable amount of unnecessary trouble to assesseees and their employers as well as to income-tax authorities, section 18 (2) of the Act now provides that deductions from salary shall be made at a rate which should approximate as closely as possible to the rate appropriate to the total assessable income of the assessee under the head "salaries", and it further empowers the person deducting income-tax from "salaries" to rectify, in subsequent deductions, mistakes made in previous deductions. Thus, if an employé's regular monthly salary is Rs. 500, the tax would be deducted by the employer at the rate appropriate to Rs. 6,000 but if such an employé received a commission or bonus or arrears of pay or officiating allowance amounting to Rs. 5,000, the employer is empowered not only to make deductions in future at the rate appropriate to an income of Rs. 11,000, but also to make up the deficiency in previous collections owing to the lower rate having been applied.

(ii) Salaries are sometimes paid or adjusted annually. Meanwhile, the employee may draw (and even overdraw) against the salary due or that will become due to him. If employers claim to deduct as business expenses the sums thus drawn by their employees, this can only be done on the ground that the sums represent salary and therefore, tax should be deducted at source from all such sums. When it is found that tax has not been deducted, the employee should be assessed direct on all such sums if they have been allowed to the employer as business expenses. If they are not so allowed,

they need not be taxed in the employees' hands whether by deduction or by direct assessment till the drawings are adjusted against salary actually earned and are claimed as business expenditure by the employer.

(iii) The obligation to deduct income-tax under this head now applies to *all employers*.

(iv) For the power of an employer to allow abatements on account of insurance premia see paragraph 73. As regards private employers, it may be noted that it is open to them to make these allowances on account of insurance premia or not according as it may suit the convenience of themselves and their employes as, if such rebate is not given when the tax is deducted at the source, it may be claimed by the employe in the following year, if he is assessed under section 23, either as a refund or as a set-off against any amount due by him.

(v) As regards the meaning of the word "salaries" see paragraph 36.

(vi) For the deduction from "salaries" of arrears of tax due see paragraph 115.

78. *Deduction at source of tax on "interest on securities"*. (See paragraph 39).—(i) The only securities of the Government of India (other than income-tax free securities) from the interest on which income-tax is not deducted in advance are Treasury Bills.

(ii) As the person paying interest on securities has no information regarding the total income of the person to whom the payment is made, section 18 (3) provides that deductions of income-tax from "interest on securities" shall be made at the maximum rate fixed by the Finance Act. Where the total income of the person receiving the interest on securities is less than the income to which the maximum rate applies, he is entitled, under the provisions of section 48 (3), to claim a refund. In order to simplify the procedure in connection with refunds, section 18 (9) makes it obligatory upon the person deducting income-tax from the interest on securities to issue to all security-holders a certificate in the form prescribed in rule 13 or 13-A specifying the amount of tax deducted from the interest and the rate at which it has been deducted. The form of certificate attached to rule 13 is suitable for Government securities only, while that attached to rule 13-A provides for securities issued by local authorities and companies and covers the case of securities payable to bearer. It frequently happens, however, that security-holders hand over their securities and bonds to their bankers for collection. In that event the certificate given by the person deducting the income-tax from the security would be given to a bank for a whole block of securities. In such a case the:

Income-tax Officer should accept a certificate from the bank in the following form, and act upon it as if it were a certificate received direct from the persons deducting income-tax from the security :—

“We hereby certify that interest on the various securities specified on the back hereof was collected by us on behalf of _____ and that we received payment or were credited with the proceeds thereof (less income tax) as stated on the other side amounting to Rs. _____

The securities specified are covered by certificate, issued to the Bank under section 18 (9) of the Indian Income-tax Act, 1922.

Signature of Banker.

Address.

Date.

To be signed by the claimant.

I hereby declare that the securities on which interest as above specified has been received are my own property and were in the possession of _____ at the time when income-tax was deducted.

Signature.

Date.

(N.B. -The securities to be produced when required in support of any claim.)”

REVERSE OF FORM.
Schedule of securities.

No. and description of securities.	Date of payment of interest after deduction of income-tax.	Period for which interest has been paid.	Amount of interest (less income-tax).	Remarks.

(iii) A person who has other income liable to tax may, instead of claiming a refund, get the amount set-off against the amount due from him in the assessment made on him under section 23 by filling up the form prescribed in rule 19.

(iv) The certificate under section 18 (9) must be taken by the Income-tax Officer of the area in which the claimant or assessee is assessed or resides (see rule 39) as conclusive evidence of the payment of the tax, both where a refund is claimed in cash and where a set-off against the tax assessed on other income is claimed.

(v) While these arrangements will facilitate the making of refunds, it is desirable that refunds should be avoided as far as possible. There are, for example, certain institutions, authorities and funds, the income of which is exempt from tax under the provisions of section 4(3). Similarly there are persons whose assessable income is less than Rs. 2,000 and who are not, therefore, liable to tax. There are other cases where the Income-tax Officer may be satisfied that the income of a holder of security while liable to tax is not likely to fluctuate so widely as to alter the rate appropriate to the total income. The Income-tax Officer must, in all proper cases, on application made by the assessee may issue a certificate authorising the person paying the interest on securities to make no deduction of tax or to deduct tax at a lower rate than the maximum. The certificates will be granted to residents outside British India by the Income-tax Officer, Non-residents Refund Circle, Bombay, and to others by the Income-tax Officers concerned. Such a certificate might be in the following form :—

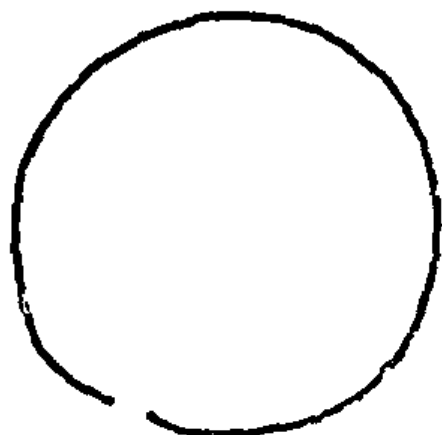
Income tax Office.

Dated 193 ..

To

I hereby authorise (1)

to deduct income-tax at the rate of (2) _____ pias in the rupee.
 when paying the interest on the following securities to their present holder
 (3) _____ . The authorisation will remain in force until
 cancelled by me.



Description of securities.

(1) Name and address of person paying the interest. (2) Rate of Income-tax sanctioned. (3) Name of person receiving interest.

Income-tax Office.

(vi) Such certificates when issued should remain in force until they are cancelled and should not be required to be renewed annually.

(vii) The person, who should apply for exemption certificates in respect of interest on securities belonging to estates vested in the Administrator General or the Official Trustee, will be the same as the person who is entitled to claim a refund in respect of such securities as explained in paragraph 116 below.

(viii) When the owner of a security to whom a certificate is granted according to these instructions has endorsed the security to his bank for collection of interest, the officer responsible for paying the interest regards the bank as the real holder of the security and takes no cognisance of any arrangement that may have been entered into between the real owner of the security and the bank, with the result that the certificate standing in the name of the real owner of the security granted by the Income-tax Officer becomes inoperative. Again sometimes the collecting banks purchase securities on behalf of their constituents and hold these in their own names and do not endorse them in favour of their constituents who are the actual owners. In such cases the owners obtain exemption certificates from the Income-tax authorities on production of the bank's Safe Custody Receipts issued in their favour and other proofs if necessary. To avoid the possibility of paying officers refusing to act on the exemption certificate in all such cases, Treasury Officers have been instructed to act on such certificates, when presented in respect of securities referred to above, if together with the exemption certificate a declaration by the bank is presented to the effect that the security continues to be the property of the person named as the owner in the exemption certificate.

(ix) Applications for refund of income-tax from residents of an Indian State who own securities whether of the Government of India, a local authority or a Company or hold shares in a Company in British India should, as in the case of residents outside India, be made to the Income-tax Officer, Non-Residents Refund Circle, Bombay. The Income-tax Officer will, however, allow a claimant who resides in an Indian State, the option of receiving payment of the refund through the Political Officer in that State, that is to say, the refund voucher that will be issued by the Income-tax Officer will be made payable, if the person applying for the refund so desires, at the Political Treasury of the Government of India in the particular Indian State, or if there is no treasury under the control of the Political Officer, at the prescribed British Indian Treasury.

79. Securities held by Indian States or by Ruling Princes and Chiefs.—(i) An Indian State is not assessable to any income-tax or super-tax except under the Government Trading Taxation Act, 1926 (III of 1926), that is to say, unless the State carries on a trade or business. Interest on securities held by Indian States is therefore, not taxable. Interest on *Government* securities alone

held by Ruling Princes or Chiefs as individuals, that is, not as the property of the State, is taxable under the law, but it has been exempted under section 60 of the Act (item No. 8 of paragraph 17). It is, therefore, no longer necessary that the authorities responsible for the payment of interest on Government securities should be supplied with information enabling them to discriminate between those that are the property of the State and those that are the property of the Ruler; but it is still necessary that such authorities before paying the interest without deducting income-tax should have evidence that the income-tax authorities are satisfied that the particular security in question is eligible to exemption on one or other of the grounds already mentioned. No such evidence is required where Government securities are held in the names of the Rulers of Indian States in the special non-transferable form prescribed by Rule 33 of the Indian Securities Rules, 1920; but in other cases, a State or its Ruler claiming the payment of interest free of income-tax should forward a certificate that it is, or he is, the owner of the securities in question through the Political Agent, or Resident of the State (a) if the security is in the form of a stock certificate, to the Income-tax Officer within whose jurisdiction is situated the Public Debt Office which issued the stock certificate; (b) if the security is in the form of a promissory note or a bearer bond,—

- (a) when the interest is payable at a Public Debt Office or a treasury in British India, to the Income-tax Officer within whose jurisdiction such Public Debt Office or treasury lies; and
- (b) when the interest is payable at a treasury outside British India, to the Income-tax Officer, Non-residents Refund Circle, Bombay.

(ii) The Income-tax Officers mentioned will in turn grant exemption certificates in the form prescribed in paragraph 78. The exemption certificates will be issued in duplicate in regard to securities in the form of stock certificates or Promissory notes, one copy being sent to the State or the Ruler concerned and the other for purposes of registration direct in the case of stock certificates to the Public Debt Office of domicile where the stock certificates is registered and in the case of Promissory notes to the Public Debt Office or the Treasury Officer responsible for paying interest thereon.

(iii) As regards Bearer Bonds, the certificates will be issued in triplicate, the original being sent to the State or the Ruler concerned, the duplicate copy to the treasury responsible for payment of coupon relating thereto and the triplicate copy to the Public Debt Office within whose sphere such treasury is situated.

(iv) The exemption certificate pertaining to securities in the form of promissory notes or bearer bonds given to the State or the Ruler concerned should be produced before the Public Debt Office or the treasury each time the promissory note or the coupon attached to the bearer bond is presented for payment of interest.

(v) In the case of stock certificates or promissory notes, an exemption certificate will remain valid until either

- (a) it is cancelled by the Income-tax Officer, or
- (b) the security is transferred to some other person than the State or the Ruler in whose name it stood at the time when the certificate was issued, or
- (c) the security is changed from one form into another, e.g., from a stock certificate into promissory notes or bearer bonds or *vice versa*, or is renewed.

(vi) In the case of bearer bonds, a fresh certificate will be required to cover each interest payment.

(vii) The above orders refer to *Government* securities only, the interest on which is exempt in the case of Indian States as well as Indian Princes or Chiefs as stated above. As regards other securities, *viz.*, those of local authorities and companies referred to in section 8 of the Act, only Indian States are exempt. In order to have exemption certificates for such securities, the State concerned will similarly send a certificate stating that it is the owner of the securities for which exemption is claimed through its Political Agent or Resident to the Income-tax Officer within whose jurisdiction the Public Debt Office or the office of the local authority or company is situate and on receipt thereof that officer will grant an exemption certificate in accordance with the above directions sending a duplicate thereof at the same time to the authority empowered to pay interest on the securities concerned. Nothing in these instructions relates to dividends of companies.

(viii) The procedure laid down in the preceding paragraph may also be adopted in the case of interest not being "Interest on securities" which is liable to be taxed at source under section 18 (3B) when it is to be paid to an Indian State in respect of money belonging to it and when such income is not liable under the Government Trading Taxation Act 1926 (III of 1926).

Pages 227 to 228—

For paragraph 79 (x) substitute the following :—

"(x) The position in regard to dividends received by a State from a Company in British India in which it holds shares is entirely different from the position in regard to interest on securities held by a State. Tax on interest on securities deducted under section 18 (3) is paid by the person who deducts it on behalf of the owner of the security ; where the owner is a State, it is tax with which the State was not properly chargeable, as a State is not assessable to any income-tax or super-tax except under the Government Trading Taxation Act III of 1926. A refund is therefore admissible under section 48-A of the Act subject to the time limit prescribed by Section 50. On the other hand, the profits of a company are taxed as such and the tax is not paid by the Company on behalf of the shareholders. Any claim by a State to a refund in respect of dividends can only arise not because the income was income in respect of which the State was not *ab initio* chargeable with tax but in virtue of section 48 of the Act."

the State whose income as such cannot be taxed because it is not an individual, Hindu Undivided Family, Company, Firm or other association of individuals is immaterial. The tax is not paid by the Company on behalf of its shareholders. Any claim to refund can only arise not because the income was not *ab initio* liable to tax but in virtue of section 48 of the Act. No such claim on the part of a State could be admitted because a State cannot be either a British subject or the 'subject of a State in India', see sub-section (5) of section 48. For similar reason the Ruler of a State could only be entitled to make a claim under section 48 of the Act if he were actually resident in British India.

80. *Deduction of tax from interest other than interest on securities.*—Before the passing of the Indian Income-tax (Second Amendment) Act, 1933 there was no provision in the Act for deduction of tax at source from any interest other than interest on securities. Section 18 of the Act as amended now provides for such deduction which is, however, restricted to payments made to non-residents alone. Where the Income-tax Officer has reason to believe that the total income of a non-resident, to whom such interest is paid, will in any year exceed the maximum which is not chargeable with super-tax, he may direct the person paying such interest to deduct income-tax and super-tax at the rate determined by him to be applicable to such non-resident's total income. Even if no such direction is made by the Income-tax Officer, the person paying interest to any person not known to be a resident is still under an obligation to deduct income-tax and super-tax if the amount of interest paid exceeds in the aggregate the maximum which is not chargeable with super-tax. In that case he must deduct income-tax on the entire amount at the rate applicable to it and super-tax on the amount by which such total exceeds maximum amount not chargeable with super-tax at the rate applicable to such excess. Failure to deduct such tax renders him liable to be treated as an assessee in default and to be prosecuted under section 51 (a). A penalty may also be imposed on him under section 46 (1) if the failure is wilful.

81. *Deductions at source of tax on dividends declared by Joint Stock Companies.*—(i) It often happens that the holders of shares in Joint Stock Companies like the holders of securities authorise their bankers to collect dividends on their behalf. When they do so, it is the practice of the persons distributing the dividends to issue certificates under section 20 in the name of a bank for the whole block of shares held by the bank on behalf of its constituents so that it is not possible for an individual assessee for whom dividends are collected by his bankers to produce the certificate required by rule 14. The Income-tax Officer should ordinarily accept a certificate from a responsible officer of a bank in the following form and act upon it as if it were a certificate received direct from the person responsible for distributing dividends :—

(ii) We hereby certify that dividends on the various share specified below were collected by us on behalf of.....and that we

received payment or were credited with the proceeds thereof amounting to Rs.

The dividends specified are covered by Certificates issued to the Bank under section 20 of the Income-tax Act, 1922.

IMPERIAL BANK OF INDIA, DEPOSITORS' DEPARTMENT,

Calcutta,

193 .

Superintendent.

Description of shares.	Holding.	Period.	Date of declaration of the dividends.	Date of receipt of dividend.	Amount of dividends.

To be signed by claimant.

I hereby declare that the shares on which dividends as above specified have been received are my own property, and were in the possession of the Imperial Bank of India, Calcutta, at the time when these dividends were realized.

Signature.

Date

N. B.—The safe custody receipts and the Bank's pass book to be produced in support of any claim.

82. *Certificate by a company to shareholders receiving dividends.* (Section 20.)—(ii) The profits of a company are charged to income-tax at the maximum rate irrespective of what the amount of the profits may be (see Finance Act), and the shareholder of a company may, under section 48 (1) of the Act, be entitled to claim a refund on proof to the Income-tax Officer that the maximum rate income-tax is greater than the rate applicable to his "total income". In order to get such a refund, he must produce the certificate required by section 20 and prescribed in rule 14.

(iii) Certificates should however be accepted if they supply all the prescribed particulars, even though they may not be identical in phraseology or arrangement with the statutory form of certificate given in Rule 14. The shareholders claiming refunds in respect of dividends paid out of profits of which a part is not liable to Indian income-tax, will only be able to enter approximate figures in the refund application, and in the return accompanying it, in respect of the amount of tax paid by the company on the dividends, and the amount of refund due; but this should not prejudice the claimants in any way. The Income-tax Officer will accept the certificate but will apply the correct percentage. Any certificate will be accepted that is otherwise in order if it shows either that the entire profits of the company are liable to Indian income-tax or that only part is liable—irrespective of what the part may be. Duplicates of certificates should be accepted if the claimant satisfies the Income-tax Officer who has to sanction the refund that the dividends in respect of the tax on which the refund is claimed had actually been paid to the claimant, and if the Income-tax Officer has no reason to believe that a refund has already been granted in respect of the same dividends. Duplicates should not be accepted unless a convincing reason is given for not producing originals. Duplicates may be accepted, for example, if it is alleged that the originals have been lost and the Income-tax Officer has no reason to doubt the statement; on the other hand, duplicates should not be accepted if the originals can be produced though after some delay. As in the case of the certificate regarding tax deducted from interest on securities mentioned in paragraph 78, where a shareholder, in a company is assessed to income-tax on account of income in his own hands, he may, instead of claiming a refund, ask that any rebate to which he is entitled should be set-off against the tax which he is personally liable to pay, and the form of return of income for individuals prescribed in rule 19 permits of this set-off.

(iii) The form of the certificate prescribed in rule 14 differs from the form of the certificate prescribed in rule 13 for income-tax deducted from interest on securities in that it simply contains a statement that income-tax has been or will be duly paid by the company and that the dividend was declared on a certain date. It contains no statement as to the rate at which tax has been or will be levied or as to the amount of tax paid or to be paid. The reason for this is that in many cases it is impossible to state at

what rate tax has been or will be levied on the particular profits out of which dividends are paid. The dividends of a company may be distributed from profits made during the course of a financial or commercial year before the rate of tax is known, or may be distributed from reserves maintained for the equalisation of dividends and composed of profits earned in previous years. It should, therefore, be assumed by Income-tax Officers in connection with these particular certificates that tax has been levied in respect of the dividends at the rate current on the date on which the dividends were *declared* since this is the rate to be taken into account in dealing with a claim for a refund under section 48 (1).

(iv) The form of certificate also provides for cases such as that of the tea companies which do not pay income-tax on their entire profits and gains distributed as dividends.

(v) The amount of income-tax so assumed to be payable by the company in respect of the dividend declared has, under the provisions of section 16 (2), to be added to the net dividend received in calculating the total income of the individual shareholder.

(vi) The following instructions may with advantage be followed by persons granting certificates prescribed by section 20 of the Act :—

(1) The statutory form of certificate of deduction of income-tax prescribed by rule 14 of the Indian Income-tax Rules should invariably be used.

(2) Either (a) the certificate should be printed on the same sheet of paper as the actual warrant with a line of perforation to permit of its being detached, or (b) the dividend warrants should be machine-numbered, while every certificate relating to a particular dividend should be given the same number as the corresponding warrant. There are cases in which Banks collect dividends on behalf of their constituents and companies send the banks consolidated dividend warrants in payment of all the dividends due in respect of the block of shares for which the bank is acting, and at the same time send separate certificates for the shareholders by whom the shares are owned. In such a case if certificates are issued to a Bank for say twenty constituents, relating to dividend warrant No. 1, the certificates should be numbered by hand 1/1, 1/2, 1/3 to 1/20.

(3) The practice adopted by certain companies of either attaching red slips to the certificates drawing the attention of recipients to the need for their careful preservation for a year or two or of printing this caution in red ink on the face of the certificate may be generally followed.

(iii) The return prescribed under this section is the return of all employes who during the period of 12 months ending 31st March last were in receipt of salary of not less than the prescribed amount of Rs. 1,000, and the return must be furnished to the Income-tax Officer in the proper form before the 1st of May. The obligation to make this return is a statutory one and no preliminary notice or request from the Income-tax Officer is required. Failure to furnish this return is punishable under section 51 (c) of the Act.

84. *Return of income by companies.* [Section 22 (1).]—The return of the total income of a company must be furnished to the Income-tax Officer before the 15th day of June in each year in the form prescribed in rule 18, which also contains the form of the verification of such return. The obligation to make this return is a statutory obligation upon the "principal officer" (see paragraph 7) of the company, and it is not necessary that the Income-tax Officer should send any preliminary notice or request to the company or the principal officer concerned. Failure to furnish this return is punishable under section 51 (c) of the Act.

85. *Return of income by persons other than companies.* [Section 22 (2).]—(i) The form of return of total income of individuals, firms or Hindu undivided families is prescribed in rule 19 which also prescribes the form of the verification of such return. In this case no statutory obligation rests upon the individual, firm or Hindu undivided family to make such a return until a notice has first been served by the Income-tax Officer requiring such a return. The notice must allow a period of 30 days for the furnishing of the return. The only exception to this rule relates to the assessment of persons who are likely to leave India before the close of the financial year and are not likely to return. In such cases it will be sufficient if a period of not less than seven days is allowed to make the return. If, however, on receipt of such notice, the return is not furnished within due time, such failure to make a return is punishable under section 51 (c) of the Act.

(ii) An Income-tax return is not a "public document" and therefore no one has any *right* to inspect or to receive a copy of it. The following persons should, however, in practice be allowed to do so :—

- (a) in any case the person who actually made the return;
- (b) any partner (known to be such) in a firm registered or unregistered to whose income the return relates; and
- (c) the manager of a Hindu undivided family to whose income the return relates, or any other adult member of such family who has been treated as representing it, that is, on whom a notice or requisition has been served under section 63 of the Act.

(iii) A return under section 22 on which the word "loss" has been written, without any figures, or in which 'nil' has been entered

(iv) Penalty under section 28 is leviable in the course of any proceedings under the Act provided that the facts justifying the imposition of a penalty under the section are established. The Act, however, does not authorise the imposition of a penalty in the course of proceedings under section 34 for a supplementary assessment in respect of any concealment of income in the course of proceedings in connection with the original assessment in the case concerned (*cf.* Allahabad High Court decision in the case of *Mavaram Durga Prasad versus Commissioner of Income-tax, United Provinces*). The offender will, however, be liable to a prosecution under section 52 of the Act, or any section of the Indian Penal Code other than section 177 thereof referred to in section 52 of the Income-tax Act.

(v) Clause (4) of section 28, however, provides that where a penal assessment under that section is imposed by the revenue authorities, no criminal prosecution for an offence shall be instituted on the same facts. It is obviously not desirable that there should be room for a possible conflict between the revenue and judicial authorities, and it is also unreasonable that a double punishment should be provided for.

(vi) A criminal prosecution cannot, under section 53 (1) of the Act, be instituted except at the instance of an Assistant Commissioner. In most cases action under section 28 will be effective although in more serious cases a prosecution might be launched.

SS. Production of accounts. [Section 22 (4).]—(i) Under subsection (4) of section 22 the Income-tax Officer is empowered to call upon any person liable to make a return to produce such accounts or documents as he may require. It does not, however, empower him to ask the assessee to prepare accounts like a profit and loss account which they do not already possess and do not require for their own purposes; all that it empowers the Income-tax Officer to do is to call for accounts and documents which are, or are believed to be, in existence. The production of accounts may be called for whether a return has or has not been made. As stated in paragraph 86, it is always desirable in the interests both of the assessee and of the Government that Income-tax Officers should obtain a return of income before they make an assessment. If, however, such returns are not forthcoming, they should, so far as possible, obtain the accounts of the assessee. Again, if a return is made the Income-tax Officer has power to call for accounts wherever he considers it necessary for the purpose of testing the accuracy of the return. It is, however, desirable that the least possible inconvenience should be given to assessee by the detention of their accounts by Income-tax Officers and Income-tax Commissioners should take steps to see that accounts are not detained for any undue time or for any unnecessary purpose. Steps should be taken to secure that the services of competent and reliable Accountants where employed by assessee should be utilised to the fullest extent by the Income-tax Officers. The latter from their experience should soon know what particular

Auditors can be relied upon to give accurate figures. Where a statement of profit and loss filed by an assessee has been certified as correct and complete by such an Accountant, the Income-tax Officers should, unless they see reason to the contrary, accept the statement as correct and complete with regard to the facts mentioned in it, although he will frequently have to call for details showing how various figures are made up. But in such cases the Accountant himself when authorised by the assessee to appear on his behalf should be asked to supply the details. Income-tax Commissioner should take steps to secure that the services of such Accountants are fully availed of.

(ii) The proviso to sub-section (f) of section 22 prevents any Income-tax Officer from calling upon an assessee to produce books of account going back for a period of more than three years prior to the "accounting period". This limitation applies merely to books of account; it does not apply to documents. No limitation is placed by the Act upon the power of the Income-tax Officer to call for documents of any date.

(iii) Neglect to furnish accounts or documents asked for by the Income-tax Officer under section 22 (f) is punishable under section 51 (d) and, further, under the provisions of section 23 (f) read with section 30 (1), any person who fails to comply with the requisition of the Income-tax Officer for the production of accounts or documents may not appeal under section 30 against the assessment made whether he has made a return or not. If the assessee is a *registered* firm the Income-tax Officer may cancel its registration. He is in exactly the same position as a person who did not make a return in the first instance, his only remedy being that described in paragraph 86 (i.e., under section 27).

89. *Evidence in assessment proceedings other than returns and accounts of assessee.*—(i) In addition to his general power to call for accounts, the Income-tax Officer where he believes that a return made under section 22 (2) is incorrect or incomplete, has power to call upon an assessee to attend or to produce or cause to be produced evidence of the correctness of his return. If an assessee fails when required by an order under section 23 (2) to attend or to produce evidence in support of his return, he is not liable to any penalty under section 51, but failure to comply with such orders has the result of placing the assessee in exactly the same position as a person who failed originally to make a return [see section 23 (4)], that is, he may not appeal against the order of assessment or take any action other than action under section 27 as described in paragraph 86. If the assessee is a *registered* firm, the Income-tax Officer may cancel its registration.

(ii) Under section 23 (3), the Income-tax Officer is empowered to utilise any evidence bearing on the assessment which he may obtain of his own motion, while under sections 37 and 38, he can enforce the attendance of any person for this purpose and compel the production of the information that he requires.

(iii) The following special instructions should be observed in calling for information from railway administrations :—

- (a) The information must be relevant to an individual assessment. Income-tax Officers should not, for instance, ask for a complete statement of all consignments to or from a particular station.
- (b) The demand for information must be couched in definite terms. For instance, it must state whether the particulars are required with regard to outgoing or incoming consignments and name the stations with regard to which the information should be collected.
- (c) The requisition for information should always be sent to the Agent of the Railway administration concerned. There is no objection, however, to Railway officers furnishing information direct to the income-tax authorities without the intervention of the Agent where the Agent has no objection to their doing so.

Section 37 gives power to call for railway books.

(iv) Except as provided in section 19-A and Rules 42 and 43, a company should not be required to furnish the Income-tax Officer with a return of the persons (with their addresses) for the time being appearing on the share register of the company and the amounts of the dividends paid or payable to such persons during any particular period. Such a duty would be burdensome to the company with no corresponding advantage to the administration. It is for this reason that in section 39 of the Act provision is made that the share register, the register of debenture holders and of mortgagees of any company are open to the inspection of the income-tax authorities, who may also take copies or cause copies to be taken of any entries in such registers. Since the power to inspect, and take copies of such register is specifically conferred by section 39, no income-tax authorities utilising these special powers can be called upon to pay any fee for inspection or copies under the Companies Act.

(v) Under section 20-A and Rules 42-A and 43-A any person responsible for paying any interest not being "interest on securities" is required to furnish on or before the 15th June every year to the Income-tax Officer in whose jurisdiction he resides, a return showing the names and addresses of all persons to whom during the previous year he has paid interest or aggregating interest exceeding Rs. 1,000 together with the amount paid to each such person.

(vi) The Bill as originally framed contained a provision empowering an Income-tax Officer to require information to be given regarding specific payments shown in the accounts of an assessee where there is reason to believe that such payments will become liable to tax in the hands of the recipients. This particular provision was omitted by the Select Committee on the Bill as being entirely unnecessary because Income-tax Officers have ample

powers to disallow any payment shown in the accounts of an assessee where proof of the payment is not forthcoming.

(vii) Section 37 also provides for the issue of commissions. The scale of diet money and travelling expenses for witnesses summoned under this section should be that prescribed for attendance in civil courts in the Province concerned.

90. *Personal attendance of assessee.*—(i) While section 23 (2) empowers the Income-tax Officer to require a person making a return to attend at his office, under the provisions of section 61 any person required or entitled to attend before any income-tax authority may either attend in person or be represented by a person duly authorised by him in writing. The penalty to which an assessee who failed to attend when required to do so by an Income-tax Officer was liable under the Act of 1918, has been omitted from section 51 of the present Act. While there is no obligation on an assessee to attend in person at any stage of the assessment proceedings or before any income-tax authority in connection with any proceedings under the Act, and while he may be represented at any such proceedings by any person he pleases to authorise in writing failure to attend or to be so represented has the result that the assessee loses any right of appeal against the assessment.

(ii) It should, however, be particularly noted that the provisions of section 61 merely refer to attendance. Returns and verifications required under the Act must be signed either by the assessee himself or by some representative duly authorised for the purpose in proper legal form so that his acts will bind his principal.

(iii) It is desirable that tax-payers should be allowed to use whatever agency they please for the purpose of representing their case; and whatever person they authorise to represent them whether he be an employé, an accountant or any other person, has presumably been selected by them as the person having the best knowledge of their accounts and financial position, and such person is entitled to appear before any income-tax authority and to give explanations and produce evidence regarding any points of doubt that may arise.

91. *Assessment of Bogus Companies and Firms.* (Section 23-A).—(i) The object underlying the introduction of this section is to prevent the avoidance of income-tax and super-tax by companies, firms or other association of individuals by the adoption of certain devices. Where the Income-tax Officer is satisfied that a company, firm or other association of individuals is adopting any of the devices mentioned in sub-sections (1) and (2) of section 23-A he should obtain the approval of the Assistant Commissioner to assess the individual members on their share of the profits and gains and if it is accorded proceed to assess accordingly. The Assistant Commissioner should give the firm, company or association of individuals as the case may be, a hearing before he directs the Income-tax Officer to refrain from determining the sum payable as income-tax by it and make the assessment on the members.

Section 24-A is not one of the sections mentioned in section 5. Consequently "Income-tax" in section 23-A (1) and (2) means "Income-tax and super-tax". It follows that the Income-tax Officer under these sub-sections must refrain from determining the amount of their income-tax or super-tax payable by the firm, association or company.

92. *Assessment of temporary residents.*—(i) Before the passing of the Indian Income-tax (Second Amendment) Act, 1933, there was no provision in the Act for the issue of a notice under section 22(2) before the close of the financial year for the purposes of assessing the income of that year. The absence of such a provision enabled touring theatrical companies and other temporary residents to escape income-tax by leaving the country before the close of the year. The new section 24-A is designed to bring such persons under assessment. Where it appears to an Income-tax Officer that a person may leave India during the current year or shortly after its expiry and may not return to India he may serve a notice on him requiring him to furnish a return in the same form as defined in the same manner as a return under section 22(2), of his total income for each of the completed previous years from the period from the expiry of the last previous year for which he has been assessed and of his estimated total income for the period from the expiry of the last such completed previous year to the probable date of his departure. The minimum period within which such a return should be required to be made is seven days. The Income-tax Officer may in the exercise of his discretion allow any period exceeding this limit according to the circumstances of each case. Such a notice is a notice under section 22 (2) and all the provisions relating to assessment apply thereafter. The assessment shall be made for each completed previous year included in the period of assessment at the rate at which such total income would have been charged had it been fully assessed. As regards the period from the expiry of the last of such previous years to the probable date of departure the Income-tax Officer should estimate the total income and assess it at the rate in force for the year during which the assessment is made.

(ii) It should be particularly noted that this section should not be used to assess an income which has escaped assessment or has been assessed at too low a rate in respect of which the Income-tax Officer cannot issue a notice under section 34.

93. *Assessment of deceased persons.* (Section 24-B.)—(i) This section provides that an executor, administrator or other legal representative of a deceased person shall be treated as an assessee for the purposes of an assessment on the income of a deceased person. There was no provision in the Act for the assessment of the incomes of deceased persons before the passing of the Indian Income-tax (Second Amendment) Act, 1933, with the result that such incomes escaped tax. The Act as now amended has stopped that loophole. The liability of an executor, administrator or other

legal representative in respect of tax due by the deceased is, however, confined to the payment of tax to the extent to which the estate of the deceased is capable of meeting the charge. The charge of income-tax on the income of a deceased person does not rank in any way prior to other charges to which the estate may be liable.

(ii) The procedure to be followed in making such assessments is as follows. Where no notice has been served on a deceased person under section 22 (2) or 34 as the case may be, a notice may be served on the executor, administrator or other legal representative and an assessment made as if such person were the assessee. Where notice has been served on a deceased person, but no return has been made or where the return made is in the Income-tax Officer's opinion incorrect or incomplete, the Income-tax Officer may assess the income and determine the tax payable. For the purposes of making such assessments, the Income-tax Officer may require the executor, administrator or legal representative of the deceased to produce documents or other evidence under sections 22 and 23. All the provisions of the Act relating to the assessment and collection of a tax apply to these cases. See also paragraph 118.

(iii) Where an assessment is made in pursuance of sub-sections (2) and (3) of section 24-B, the assessment should be regarded as one made under section 23, since the legal representative of the deceased is for the purposes of the Act the assessee. All the consequences of an assessment under section 23 will therefore follow: e.g., a notice of demand can be issued to the legal representative under section 29, and an appeal can be filed by him under section 30 or other relief sought by him in the circumstances and to the extent that similar relief could have been sought by the assessee had he been alive.

94. *Set-off of loss under one head of income against income under another head.*—(i) Under the Act of 1918 it was the aggregate amount chargeable under each of the separate heads mentioned in sections 7 to 12 of the Act that determined the total and taxable income of an assessee, so that when a person carried on a trade or profession and also had an income from house property, if he had actually incurred a loss from the trade or profession, the figure adopted under that head in arriving at the aggregate amount of the income chargeable to tax was *nil* and not a *minus* sum. Under the provisions of section 24 of the Act a loss under one head of income may now be charged against profits under another in the

Where a minor has been admitted to the benefits of

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In the second line from the bottom after the words "Madras High Court" insert the following:—

"in a case (Commissioner of Income-tax, Madras vs. M. Ar. Ar. Arunachalam Chettiar I. I. T. C. 278)."

(Correction List No. 2.)

firm is entitled to set-off his share of the net loss incurred by the firm in the same circumstances and to exactly the same extent as a partner in a registered firm. It has been decided to accept that decision. The result is as follows. A firm owning property or having income from a business and being in receipt of interest

Page 242—

under the provisions of sub-section (1), be

In the 3rd and 4th lines from the top for the words "It has been decided to accept that decision" substitute "This view has been upheld by the Privy Council in the case of *Rm. Ar. Ar. Rm. Arunachalam Chettiar vs. The Commissioner of Income-tax, Madras* (Privy Council Appeal No. 29 of 1935)".

Illustration.

is Rs. 2,000, has income from interest on securities (Correction List No. 2.) Rs. 1,000 and carries on a business from which it incurs in one year a loss of Rs. 10,000. The firm is entitled under the provisions of sub-section (1) section 24 to set-off the loss from business against the annual value of the property and the interest on securities, and its total income would be minus Rs. 7,000. A who is a partner in the firm having a share of one-half in the profits thereof, has other personal income of Rs. 6,000 from interest on securities. He is entitled under the provisions of sub-section (2) to set-off his share of the net loss from the firm (*viz.*, Rs. 3,500) against this personal income and would be assessed on a total income of Rs. 2,500.

(iii) Where an individual is a partner in two separate firms of which one is registered and the other unregistered and has no separate personal income, he should be allowed, in dealing with any application for refund under section 48, to set-off his share of any net loss incurred by the unregistered firm against his share of the profits of the registered firm. For example, 'A' having a half share in an unregistered firm, which incurred a net loss of Rs. 2,000 in one year, had in the same year no personal income liable to assessment to income-tax in his own hands, but had a similar share in another registered firm which had made a net profit of Rs. 10,000. Such cases will be rare and should be dealt with on the basis of real income, *i.e.*, in the case above quoted 'A' should get a refund so adjusted that he shall suffer finally tax of 5 pies in the rupee on his real income of Rs. 5,000 minus Rs. 1,000 *i.e.*, Rs. 4,000. The same principle would apply if both firms were registered. Where the situation is reversed that is where the registered firm makes a loss and the unregistered firm a profit obviously no relief can be given. Nor can an unregistered firm claim to set-off losses of the individual partners against the income of the firm. But a partner in a registered firm should be allowed to set-off loss incurred in his individual capacity against his income as partner in dealing with any application under section 48.

(iv) Similarly if 'A' has a loss of Rs. 1,000 in business, an income of Rs. 1,000 from interest on securities and an income of

Rs. 3,000 from dividends, he should be allowed to set-off his loss of Rs. 1,000 against his income of Rs. 4,000 and should be taxed on the balance of Rs. 3,000.

(v) In the same way, if A borrows money to buy securities or shares and the interest on the loan exceeds the interest or dividend that he receives, he is entitled to set-off the excess of the interest paid over the interest or dividend received against any other taxable income. (See paragraph 39.)

(vi) The correct procedure in such cases is to ascertain the total income after allowing the set-off, calculate the tax on that at the appropriate rate (apply section 17 if the circumstances justify such a course), credit the tax "suffered" on the dividends on the one hand and debit any refunds granted under section 48 on the other and collect or refund the balance as the case may be.

(vii) From the point of view of equity it is obviously reasonable to allow a set-off in these cases; from the legal point of view it is incorrect to argue that section 24 (1) is inapplicable to such cases on the ground that income from dividends or income derived from a firm is not (from the point of view of the shareholder or partner) income falling under any of the heads mentioned in section 6—Section 24 (1). Obviously such income must fall under one of these heads, otherwise (a) it could not be included in the total income of the shareholder or partner; but it is so included—section 16; and (b) the shareholder or partner could in no circumstances be assessed individually on such income, but under section 14 (2) he is assessable on such income if it so happens that the company or firm has not been assessed. Consequently such income from dividends or from a firm must fall under one of the heads in section 6. Income from dividends should evidently be regarded in the hands of the shareholder as income from "Other sources," while income from a firm should be regarded in the hands of the partner as income from "Business". On the other hand the partner or shareholder is not an "assessee" in respect of such income unless the firm or company has not been assessed.

95. *New business.*—As stated in paragraph 14, assessments under the Act are made on the profits of the "previous year". When a new business is started, therefore, no assessment will, as a rule, be made in the first year, and the assessment in the second year will be made on the profits of the preceding year. The only exception is that referred to in the next paragraph.

96. *Business closing down.*—(i) The only exception to the general rule that assessments are made on the profits of the previous year is contained in section 25 (1) where, in order to guard against a possible loss of revenue owing to delay in making assessments on the profits of businesses, professions or vocations that close down during the course of a financial or commercial year, it is provided that in such cases in addition to the assessment on the income of the preceding year a further assessment may be made in the year in which a business, profession or vocation is closed down, on the

income of that year. Sub-section (2) of that section imposes a statutory obligation on persons discontinuing a business, profession or vocation to give notice of such discontinuance within 15 days of the discontinuance.

(ii) It is to be noted that these provisions apply only to businesses, professions or vocations, that is to say, to profits or gains taxable under sections 10 and 11, and further, that they only apply to any business, profession or vocation on which income-tax was not at any time charged under the provisions of the Indian Income-tax Act, 1918. They do not apply to any business, profession or vocation on which income-tax had been charged under the provisions of that Act, as these are subject to the special provisions of section 25 (3) which are described below.

(iii) The power to make this additional assessment under section 25 (1) is a *discretionary* power which may be exercised whether the business, etc., is a purely temporary business commencing and closing down in the same year, or whether it is a business that has been in existence and has been previously taxed under the present Act. It should only be used in cases where there is reason to anticipate that the tax may not be collected unless the assessment is made in the year in which the business, etc., closes down. Where there is reason to believe that there will be no difficulty in making the assessment and collecting the tax in the usual manner, that is, in the year after the business closes down and on the profits of the year in which it did close down, there is no need to use the special powers conferred by this sub-section.

(iv) The profits to be taxed under the provision of section 25 (1) are the profits accruing between the end of the last "previous year" of which the profits have been taxed and the date of the discontinuance of the business. Further, the rate to be applied in taxing the discontinued business under sub-section (1) is the rate in force in the year in which the assessment is made.

(v) Where a business, profession or vocation had tax charged on it under the provisions of the Income-tax Act of 1918, the provisions of sub-section (1) to section 25 cannot be brought into use for the assessment of any such business. On the contrary for reasons given in paragraph 14, it is, under the provisions of sub-section (3) of section 25, not liable to tax in respect of profits or gains for the period between the end of the last "previous year" and the date of discontinuance, but is entitled to substitute the profits of that period for the profits of the last "previous year". For example, in the case of a business whose "previous year" ends on 31st March, if it closed down on March 31st, 1923, its assessment for 1922-23 will be on the profits for the year ending 31st March 1922, or at its option, on the profits of its year ending 31st March 1923. If such a concern closed down on 30th April, 1922, it would still be assessed in the year in which it closed down, but the assessment would be on the year's profits to 31st March 1922, or at its option on the profits of the month of April 1922. If,

however, the concern's "business year" ends on 30th April and it closes down on 30th September 1922, its assessment in the year 1923-24 would be on the profits of its year to 30th April 1922 or at its option on its profits from 1st May 1922 to 30th September 1922. This special provision applies only to a business, profession or vocation on which tax was charged under the Act of 1918, and when a claim for this concession is made, it must be supported by proof that tax had been charged under the Act of 1918 in respect of that very business, profession or vocation.

(vi) An assessee should be allowed the benefit of section 25 (3) if (1) he has (for example) both a business and a profession and discontinues only one of them or (2) has more businesses than one and discontinues one or more, but not all of them, provided that they are genuine distinct businesses for which separate accounts are maintained; and not mere branches of a single business. The section should, of course, only be applied to the income of any profession or business that is actually discontinued.

(vii) A claim to be assessed under this sub-section may be admitted if it is made not later than the end of the year following that in which the business, profession or vocation is discontinued.

N.B.—The provisions of section 25 apply to the complete stoppage or discontinuance of a business, profession or vocation and do not apply to any change in the proprietorship. Where there is any change in the proprietorship merely, the provisions of section 26 apply (see paragraph 98).

(viii) Where a business, profession or vocation is completely discontinued and is not merely transferred from one proprietor or set of proprietors to another, the person who carried on the discontinued business is responsible for the payment of the tax, and where the proprietorship was vested in a firm, section 44 specifically provides that the persons who were members of the firm on the date of such discontinuance, are jointly and severally liable to any tax due from the firm.

97. Change in the constitution of a firm. [Section 26 (1).]—As amended by the Indian Income-tax (Amendment) Act, 1928 (III of 1928), section 26 now consists of two parts, the first part dealing with changes in the constitution of a firm and the second part with changes in the ownership of a business, profession or vocation. Under section 26 (1) the assessment on the firm and on the members thereof shall, subject to the provisions of this Act, be made as if the firm had been constituted throughout the previous year as it is constituted at the time of making the assessment and as if each member had received the share of the profits of the year proportionate to his interest in the firm at the time of making the assessment. For example, if 'A' happens to be a member of a firm when an assessment is made in the year 1922-23, even if 'A' has newly succeeded to the partnership just before the assessment is made, he is deemed, for the purposes of both income-tax and super-tax, to have received out of the profits of the year 1921-22 (which are the profits assessable in the year 1922-23) the share to which he

would have been entitled had his share in the firm been the same as it was in 1922-23 when the assessment was made.

98. Succession. [Section 26 (2).]—(i) This sub-section which incorporates the Privy Council decision in the Western India Turf Club case, applies only to cases in which a business profession, or vocation has changed hands. The assessment must be made on the successor as though he had been carrying on the business, profession or vocation and as if he had received the whole of the profits for the year. The calculation of the profits should of course be made with reference to the state of affairs in the accounting year but the rate of tax to be applied will be that applicable to the successor.

(ii) Where one person succeeds to several businesses, a single assessment should be made on the successor in respect of the profits of all his predecessors and of himself, if he existed or did business in the previous year, taken together. Losses of any predecessor should be set off against the profits of the others or of the successor.

(iii) The question whether a succession has taken place is a question of fact which must be decided with reference to the facts of the particular case, but it may be laid down that there cannot be succession to part of a single business. It frequently happens that one person is conducting two or more separate businesses to each of which there can be a succession. If the particular business is separable as a whole from the other activities of the assessee, there can be a succession to it.

(iv) When in the year in which the first assessment is made after succession to a business has occurred, the successor wishes to adopt a different accounting period from his predecessor's, the request should be treated as involving a change of accounting period. If the result of this change is to leave an interval between the end of the last complete accounting period of the predecessor and the beginning of the first accounting period of the successor, the procedure prescribed in paragraph 6 above for the assessment of an assessee who has been permitted to change his accounting period should be followed in all respects, and the nature of the change of accounting period permitted, and the conditions on which permission is granted should be clearly recorded by the Income-tax Officer in his assessment order.

(v) When an assessment has been made under section 26 (2) on the successor to a business on the profits of the predecessor and it is found that the profits of the predecessor in the year before the year of succession have escaped tax, wholly or in part, whether the succession took place before or after the assessment of the predecessor in the previous year, an assessment may be made under section 34 on the successor and not the predecessor, because the expression "previous year" in section 26 (2) must refer to the "previous year" as defined in section 2 (11) of the Act for the purpose of the assessment to be made and not to the year previous

to that in which the assessment is made, if that is different. The fact that the succession resulted in a change in the status of the assessee does not alter the situation.

99. *Orders of assessment.*—When an assessment order has been passed under section 23, any assessee who applies to the Income-tax Officer for a copy of the order must be supplied by the Income-tax Officer with a copy, free of charge, subject to the following conditions :—

- (a) that not more than one copy of an assessment order should be supplied free, and
- (b) that a copy of an assessment order applied for more than one year after the order was passed should not be supplied free of charge unless the applicant satisfies the Income-tax Officer that it is required for his use in some proceedings which are pending under the Indian Income-tax Act, 1922, with reference to the particular assessment covered by the order and which are not time-barred.

Proposed representations to higher authority which are not covered

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For paragraph 99-A substitute the following :—

99-A. One copy of any order against which an appeal cannot be submitted in the prescribed form unless accompanied by such a copy (*i.e.*, any order under one of the following sections : 26-A, 27, 48, 48-A and 49) should be supplied to the assessee, free of cost and without application, as soon as the order has been passed. One copy of any other order should be supplied to the assessee on application, free of cost. If additional copies are required in either case, a charge should be made.

to an aggrieved assessee in either case. These notices of demand should, so far as possible, contain the demand both on account of income-tax and super-tax, and since the total income has to be ascertained in every assessment for income-tax in order to determine the rate at which income-tax shall be payable on any income for which the assessee is responsible for direct payment, and as it is on the same total income that super-tax is leviable, it is desirable that, so far as possible, in the interests of economy and convenience to assesseees, the assessment both of income-tax and super-tax should be made simultaneously.

101. *Appeals to Assistant Commissioner.*—(i) The cases in which an appeal may lie to an Assistant Commissioner against the orders of an Income-tax Officer are specified in detail in section 30. As stated in paragraph 86, it is necessary that every effort should be made to get tax-payers to file returns of income and the restrictions

on appeal contained in the proviso to section 30 (1), which definitely forbid the entertainment of any appeal against an assessment where the Income-tax Officer has been compelled to make the assessment under section 23 (4) [*i.e.*, in cases where an assessee has failed to make a return or has failed to produce his accounts when called for or has failed to produce any proof of the accuracy of his returns], should be rigidly adhered to. Under no circumstances may any appeal be entertained in those cases.

(ii) Section 30 now allows appeals to the Assistant Commissioner against the refusal of an Income-tax Officer to re-open a case under section 27 and also against the orders of an Income-tax Officer imposing a penalty under section 25 (2) or section 28.

(iii) Section 30 allows an appeal against an order of an Income-tax Officer refusing to register a firm under section 26-A. Any party, whether the firm itself or a partner, aggrieved by the Income-tax Officer's order can appeal to the Assistant Commissioner against it. The Commissioner can also exercise his powers of revision under section 33 and interfere with the Income-tax Officer's orders registering a firm or refusing registration.

(iv) Where the determination of the precise amount of loss sustained by an assessee in a particular year is material, for example, where the assessee is a firm and the amount of loss sustained by the firm affects the assessments of the partners, an appeal to the Assistant Commissioner should be admitted under section 30 against the Income-tax Officer's decision as to the amount of loss unless, of course, the case has been decided under section 23 (4). Similarly in cases of assessments under section 23 (1) or section 23 (3), where no demand is due because the income ascertained prior to giving an allowance on account of depreciation is less than the amount of this allowance, an appeal should be allowed against the Income-tax Officer's decision as to the amount of actual income against which the depreciation allowance is to be set off.

(v) The form in which an appeal must be presented to the Assistant Commissioner is specified in rule 21 and that form must also be verified in the method prescribed in the same rule. Any false statement in the said verification is punishable under section 52.

(vi) An Assistant Commissioner should not hear appeals against his own orders passed as Income-tax Officer. When an Income-tax Officer on appointment as Assistant Commissioner, acting or permanent, is not transferred to another Assistant Commissioner's range, appeals against his orders as Income-tax Officer should be heard by another Assistant Commissioner appointed under section 5 (4) to hear such appeals.

102. Powers of Assistant Commissioner in dealing with appeals. (Section 31).—(i) The provisions of this section have been re-worded in order to make it clear that the Assistant Commissioner in entertaining an appeal has power to remand a case to the Income-tax Officer for report or disposal on its merits and also that the

NUMBERS.			Actuals,	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate 1930-31
			Rs.	Rs.	Rs.	Rs.
BURMA.						
A.—COLLECTION OF INCOME-TAX :						
A. 1.—PAY OF OFFICERS :						
1	1	Commissioner of Income-tax (2,250-100-2,750)		28,500		37,000
—	1	Assistant Commissioner (1,000-1,500+Special Pay 200)		..		19,100
4	4	Assistant Commissioners (1,000-1,500)		63,250		62,300
43	43	Income-tax officers (350-950)		2,19,685		2,31,600
8	8	Assistant Income-tax officers (250-350)		25,910		24,000
2	—	Two Temporary Income-tax officers		8,125		..
—	—	Leave salary		2,000		..
—	—	Deduct—Probable Savings		..		—20,900
		Non-voted	39,285	28,500	30,000	52,400
		Voted	2,67,120	3,18,970	2,95,600	3,00,000
58	57	TOTAL	3,06,405	3,47,470	3,25,600	3,52,400

A.2.—PAY OF ESTABLISHMENTS :						
309	340	Inspectors, examiners, accountants, clerks, and servants (at varying rates from Rs. 15 to Rs. 500).		3,47,680		3,76,800
—	—	Revision of the scales of pay of the clerical establishment and the revision of pay and increase in the number of Process Servers		..		(a) 7,000
—	—	Temporary establishment		4,100		2,100
—	—	Deduct—Probable Savings		..		—8,900
309	340	TOTAL	3,36,700	3,51,780	3,40,000	3,77,000

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 355-356, paragraph 22, and No. 16, pages 915-916, paragraph 6.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
BURMA—contd.				
A.—COLLECTION OF INCOME-TAX—				
<i>contd.</i>				
A. 3.—ALLOWANCES, HONORARIA, ETC. :				
Travelling allowance		{ 1,700		{ 2,000
		{ 57,630		{ 61,400
House-rent and other allowances		{ 4,250		{ 7,400
		{ 39,120		{ 32,000
Non-voted	8,710	5,950	5,800	9,400
Voted	1,00,594	96,750	1,01,500	93,400
TOTAL	1,09,304	1,02,700	1,07,300	1,02,800
A. 4.—SUPPLIES AND SERVICES :				
Fees to pleaders and copyists and diet, etc. of witnesses		5,300		5,300
Miscellaneous and freight shipping charges, etc.,		300		300
TOTAL	5,220	5,600	14,600	5,600
A. 6.—CONTINGENCIES :				
Contract contingencies		13,000		14,800
Other contingencies		20,750		21,100
Rents, rates and taxes		43,500		45,600
TOTAL	72,602	77,250	71,900	81,500
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC. :				
A. 7 (2).—BURMA :				
Establishment charges paid to Local Government for Income-tax work done by the Collector, Rangoon Town District, and his staff		{ 2,950		..
		{ 8,230		..
Establishment charges paid to Local Government for process serving establishment doing Income-tax work		8,800		11,000
Establishment charges paid to Local Government for Income-tax work done by the Revenue staff in district offices		8,500		6,000
Non-voted	2,600	2,950	2,600	..
Voted	25,226	25,530	22,100	17,000
TOTAL	27,826	28,480	24,700	17,000

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NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA.						
A.—COLLECTION OF INCOME-TAX :						
A. 1.—PAY OF OFFICERS :						
1	1	Commissioner of Income-tax (Rs. 2,200—100—2,700)		28,218		28,200
2	2	Assistant Commissioners of Income-tax (1,100—100 —1,600)		34,400		35,700
17	18	Income-tax officers (350— 50/2—900)		95,400		1,09,400
4	3	Assistant Income-tax offi- cers (250—350)		16,310		11,400
		Non-voted	23,986	28,218	30,100	28,200
		Voted	1,30,829	1,46,140	1,48,100	1,56,500
24	24	TOTAL	1,54,815	1,74,358	1,78,200	1,84,700

**A. 2.—PAY OF ESTABLISH-
MENTS.**

103	103	Clerks and stenographers, etc. (at varying rates from Rs. 30 to Rs. 300)		1,01,790		1,04,300
74	74	Servants (Rs. 12—17)		10,980		11,000
—	—	Temporary establishment.		300		100
177	177	TOTAL	99,965	1,13,070	1,14,100	1,15,400

**A. 3.—ALLOWANCES, HONO-
RARIA, ETC. :**

		Travelling allowance		{ 3,432		{ 3,200
				{ 22,400		{ 24,000
		Compensation for dearness of provisions		1,230		1,200
		Other allowances		{ 750		{ 2,800
				{ 2,810		{ 2,800
		Non-voted	3,378	4,182	3,300	3,200
		Voted	26,286	26,440	26,200	28,000
		TOTAL	29,664	30,622	29,500	31,200

A. 5.—WORKS

			11,169	..	2,200	400
--	--	--	--------	----	-------	-----

A. 6.—CONTINGENCIES :

		Rents, rates and taxes		11,650		11,100
		Miscellaneous contingencies		28,700		36,600
		TOTAL	40,414	40,350	55,400	47,700



	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

CENTRAL PROVINCES—concl'd.

**LECTION OF INCOME-TAX—
concl'd.**

6.—CONTINGENCIES :

Purchase and repair of furniture		1,200		1,000
Other contingencies		38,600		36,570
TOTAL	42,843	39,800	39,600	37,570
TOTAL FOR CENTRAL PROVINCES .	3,71,380	3,83,000	3,83,000	3,89,000

ASSAM.

LECTION OF INCOME-TAX :

A. 1—PAY OF OFFICERS :

1 Assistant Commissioner		15,740		16,697
6 Income-Tax Officers		31,510		31,615
7 TOTAL . . . . .	..	47,250	41,800	48,312

A. 2—PAY OF ESTABLISHMENTS :

2 Examiners of Accounts		3,850		4,200
34 Clerks		31,450		32,676
28 Servants		3,160		4,527
— Leave salary		500		1,000
— Temporary establishment . . . . .		..		500
— Two Additional Examiners of Accounts . . . . .		..		(a)3,850
— Revision of pay of the Clerical and Menial Establishment . . . . .		..		(b)3,400
64 TOTAL	38,960	36,400	50,153

A. 3—ALLOWANCES, HONORARIA, ETC.:

Travelling allowance	8,750	12,800	10,000
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A. 6—CONTINGENCIES :

Contract Contingencies		10,450		9,593
Rents, rates and taxes		740		492
Other Contingencies		9,850		7,450

TOTAL	21,040	21,000	17,535
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(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 347-348, graph 11.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 365-366, graph 34.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
ASSAM—concl'd.					
A.—COLLECTION OF INCOME-TAX—concl'd.					
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC.:					
A. 7 (3).—ASSAM:					
Amount paid to provincial Government on account of Share of pay and allowances of the Commissioner.					
			4,000		5,000
Amount paid to provincial Government for Income-tax work done by the provincial Staff					
	
	TOTAL	1,61,104	4,000	4,000	5,000
	- TOTAL FOR ASSAM	1,61,104	1,20,000	1,16,000	1,31,000
	Non-voted	..	4,000	4,000	5,000
	Voted	1,61,104	1,16,000	1,12,000	1,26,000
COORG.					
A.—COLLECTION OF INCOME-TAX ;					
A. 2.—PAY OF ESTABLISHMENTS :					
1	1 Clerk	788	750	800	800
A. 3.—ALLOWANCES, HONORARIA, ETC :					
	Travelling allowance	24	50	100	100
A. 6.—CONTINGENCIES :					
	Miscellaneous contingent charges	124	200	100	100
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC.:					
A. 7 (4).—COORG :					
Amount paid to Provincial Government for Income-tax work done by the provincial staff					
		1,000	1,000	1,000	1,000
	TOTAL FOR COORG	1,936	2,000	2,000	2,000

REVENUE.

See Explanatory Memorandum printed separately.

DEMAND No. 18.

SALT.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to defray Expenses in connection with SALT.

Voted : Eighty-eight Lakhs and Thirty-one Thousand Rupees

Non-voted : Forty-four Lakhs and Thirty-one Thousand Rupees.

II-A. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928 29.	Budget Estimate, 1929-30.	Revised Estimate, 1929 30.	Budget Estimate, 1930 31.
	Rs.	Rs.	Rs.	Rs.
I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.				
A.—REVENUE EXPENDITURE—				
WORKING EXPENSES :				
A. 1.—DIRECTION :				
A. 1 (1).—PAY OF OFFICERS	22,731	27,430	27,200	27,800
{ Non-voted				
{ Voted	29,784	26,900	28,500	25,100
A. 1 (2).—PAY OF ESTABLISHMENTS	46,741	50,560	47,700	50,500
A. 1 (3).—ALLOWANCES, HONORARIA, ETC.	5,019	2,150	2,600	2,100
{ Non-voted				
{ Voted	14,305	13,410	16,400	13,200
A. 1 (4).—SUPPLIES AND SERVICES	814	410	9,600	400
A. 1 (5).—CONTINGENCIES	8,824	12,380	15,100	12,900
A. 1 (6).—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	461	600	600	600
TOTAL FOR DIRECTION	1,28,679	1,33,840	1,47,700	1,32,600
A. 2.—MANUFACTURE :				
A. 2 (1).—PAY OF OFFICERS	6,033	..	4,500	..
{ Non-voted				
{ Voted	86,353	87,440	77,100	76,800
A. 2 (2).—PAY OF ESTABLISHMENTS	1,87,292	2,05,510	1,99,700	1,99,500
A. 2 (3).—ALLOWANCES, HONORARIA, ETC.	318	..	1,500	..
{ Non-voted				
{ Voted	10,073	10,570	10,500	9,900
A. 2 (4).—SUPPLIES AND SERVICES				
A. 2(4) (a).—MANUFACTURE AND EXCAVATION CHARGES.	8,91,990	10,60,890	10,65,100	11,13,800
A. 2 (4) (b).—OTHER CHARGES	2,00,089	1,85,840	2,12,900	1,61,400
A. 2 (5).—CONTINGENCIES	22,728	24,140	23,500	28,300
A. 2 (6).—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	..	..	100	..
TOTAL FOR MANUFACTURE	14,04,876	15,74,390	15,94,900	15,89,700

	Actuals, 1928-29	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—contd.				
A.—REVENUE EXPENDITURE—WORKING EXPENSES—contd.				
A. 3.—WAGEMENT:				
A. 3 (1) PAY OF OFFICERS	65,006	75,450	64,000	64,400
A. 3 (2) PAY OF ESTABLISHMENTS	1,12,822	1,12,480	1,09,000	1,10,400
A. 3 (3) ALLOWANCES, HONORARIA, ETC.	5,672	5,040	5,000	5,200
A. 3 (4) SUPPLIES AND SERVICES:				
A. 3 (4) (a) DISPATCH CHARGES	1,44,642	1,40,400	1,43,400	1,60,800
A. 3 (4) (b).—OTHER CHARGES	20,567	18,470	18,000	18,500
A. 3 (5).—CONTINGENCIES.	8,000	11,830	11,000	11,300
Total for WAGEMENT	3,58,289	3,71,570	3,21,800	3,76,000
A. 4.—STORES AND WORKSHOP ESTABLISHMENT:				
A. 4 (1). PAY OF OFFICERS	20,000	20,950	22,000	23,100
A. 4 (2). PAY OF ESTABLISHMENTS	47,382	49,740	44,000	32,200
A. 4 (3). ALLOWANCES, HONORARIA, ETC.	864	1,000	1,500	1,200
A. 4 (4). SUPPLIES AND SERVICES	1,70,339	2,43,000	1,99,100	2,10,800
A. 4 (5).—CONTINGENCIES.	471	1,000	1,200	1,000
A. 4 (6).— <i>DEDUCT</i> RECOVERIES FOR SERVICES RENDERED TO OTHER BRANCHES OF THE DEPARTMENT, ETC.:	-3,10,293	-3,93,840	-3,13,100	-2,06,700
Total for Stores, etc.	-80,447	-77,100	-56,000	-28,400
A. 5.—MEDICAL ESTABLISHMENT:				
A. 5 (1).—PAY OF OFFICERS	10,662	10,850	10,000	10,100
A. 5 (2).—PAY OF ESTABLISHMENTS	8,078	8,180	7,700	8,400
A. 5 (3).—ALLOWANCES, HONORARIA, ETC.	1,564	1,430	1,300	1,400
A. 5 (4).—CONTINGENCIES	6,104	7,100	7,000	9,300
TOTAL FOR MEDICAL ESTABLISHMENT	26,408	27,560	26,000	29,200
A. 6.—CONTRIBUTION TO THE DEPRECIATION FUND	2,01,526	2,00,000	2,82,000	2,80,100

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1929-31 Rs.
I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—contd.				
A.—REVENUE EXPENDITURE—WORKING EXPENSES—contd.				
A. 7.—RENEWALS AND REPLACEMENTS OF WASTING ASSETS MET FROM DEPRECIATION FUND:				
A. 7 (1).—EXPENDITURE ON RENEWALS AND REPLACEMENTS	1,451	100	3,190	2,200
A. 7(2).—DEDUCT—AMOUNT TRANSFERRED FROM DEPRECIATION FUND.	-1,451	-100	-3,190	-2,200
TOTAL FOR RENEWALS, ETC.	..	..	..	..
A. 8.—INTEREST ON CAPITAL OUTLAY	4,97,170	3,74,000	..	2,11,500
A. 9.—COST OF ACCOUNTS AND AUDIT STAFF	63,134	60,250	..	52,000
A. 10.—PENSIONARY CHARGES (Non-voted)	7,345	..	..	..
(Voted)	71,191	..	..	71,191
TOTAL FOR PENSIONARY CHARGES	78,537	..	..	71,191
TOTAL FOR WORKING EXPENSES	27,68,172	..	..	..
B.—REVENUE EXPENDITURE—PREVENTIVE ESTABLISHMENT:				
B. 1.—PAY OF OFFICERS	..	..	..	..
B. 2.—PAY OF ESTABLISHMENTS	..	..	..	..
B. 3.—ALLOWANCES, HONORARIA, ETC.	..	..	..	..
B. 4.—SUPPLIES AND SERVICES	..	..	..	..
B. 5.—WORKS	..	..	..	..
B. 6.—CONTINGENCIES	..	..	..	..
TOTAL FOR PREVENTIVE ESTABLISHMENT	..	..	..	..
C.—REVENUE EXPENDITURE—SALT COMPENSATIONS				
D.—CAPITAL EXPENDITURE—CHARGED TO REVENUE—CAPITAL OUTLAY ON SALT WORKS:				
D. 1.—BAGS	..	..	..	..
D. 2.—PLANT AND MACHINERY	..	..	..	..
D. 3.—STORES	..	..	..	..
D. 4.—WORKS	..	..	..	..
TOTAL FOR CAPITAL EXPENDITURE	..	..	..	..

	Actual 1920-21. Rs.	Budget Estimate, 1920-21. Rs.	Revised Estimate, 1920-21. Rs.	Budget Estimate, 1920-21. Rs.
I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—2000.				
D.—DEDUCT—PROBABLE SAVINGS	..	—1,11,000	..	—27,000
TOTAL FOR NORTHERN INDIA SALT REVENUE DEPARTMENT	<u>65,70,348</u>	<u>70,789</u>	<u>67,70,000</u>	<u>68,41,000</u>
Non-voted	38,97,756	39,400	38,50,000	37,91,000
Voted	26,72,592	30,389	29,20,000	30,50,000
II.—PROVINCES.				
F.—DIRECTION—				
F. 1.—PAY OF OFFICERS (Non-voted)	5,556	57,000	45,400	49,274
(Voted)	2,11,785	2,27,000	2,11,000	2,28,937
F. 2.—PAY OF ESTABLISHMENTS (Non-voted)	1,249	2,000	1,800	1,574
(Voted)	27,81,704	28,90,000	27,70,000	28,59,120
F. 3.—ALLOWANCES, HONORARIA, ETC. (Non-voted)	6,456	8,800	7,000	8,762
(Voted)	3,12,355	3,20,782	3,12,000	3,22,240
F. 4.—SUPPLIES AND SERVICES	1,75,748	2,44,500	2,20,000	2,34,427
F. 5.—CONTINGENCIES (Non-voted)	370	370	500	600
(Voted)	2,27,994	2,82,293	2,37,000	2,25,781
F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. (Non-voted)	620	..	..	..
(Voted)	3,82,402	3,72,615	3,54,800	3,61,571
F. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
{ Non-voted	1,302	400	1,200	1,200
{ Voted	750	750	2,200	1,400
F. 8.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.	—13,582	—14,263	—15,000	—16,452
F. 9.—DEDUCT—PROBABLE SAVINGS . . . . .	..	—2,15,000	—25,000	—46,000
TOTAL FOR DIRECTION	<u>40,63,262</u>	<u>41,74,400</u>	<u>41,39,900</u>	<u>42,28,900</u>

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
II.—PROVINCES —concl'd.				
I.—WORKS:				
G. 1.—BUILDINGS	1 65,306	2,00,000	1,92,000	1,80,000
G. 2.—ROADS	55,356	85,000	80,000	60,000
G. 3.—PETTY CONSTRUCTION AND RE- PAIRS	99	100	100	100
{ Non-voted				
{ Voted	1,40,044	1,35,000	1,16,000	1,51,000
TOTAL FOR WORKS	3,60,805	4,20,100	3,88,100	3,91,100
H.—SALT PURCHASE AND FREIGHT	7,01,671	10,58,500	9,06,000	12,06,000
I.—SALT COMPENSA- TIONS	5,77,078	5,86,000	5,79,000	5,79,000
{ Non-voted				
{ Voted	13,381	16,000	16,000	16,000
TOTAL FOR PROVINCES	57,16,197	62,55,000	60,29,000	64,21,000
Non-voted	6,38,393	6,51,000	6,35,000	6,40,000
Voted	50,77,804	56,04,000	53,94,000	57,81,000
J.—ENGLISH CHARGES (HIGH COM- MISSIONER) ON STORES	210	2,000	1,000	..
K.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY . . . . .	..	—100	..	..
TOTAL	1,22,93,355	1,32,94,900	1,28,09,000	1,32,62,000
Non-voted	45,36,119	46,00,000	44,93,000	44,31,000
Voted	77,57,236	86,94,900	83,16,000	88,31,000

II-B. CIRCLES of Account in which this Grant will be accounted for :—

AUDIT OFFICER, INDIAN STORES DEPARTMENT	38,97,726	39,49,000	38,58,000	37,91,000
{ Non-voted				
{ Voted	26,79,222	30,89,000	29,21,000	30,50,000
MADRAS	5,03,821	5,04,000	5,04,000	5,06,000
{ Non-voted				
{ Voted	13,70,977	17,44,000	15,26,000	17,22,000
BOMBAY	1,12,249	1,24,000	1,08,000	1,11,000
{ Non-voted				
{ Voted	31,76,918	32,95,000	33,29,000	35,11,000
INDIA (BENGAL)	20,000	20,000	20,000	20,000
{ Non-voted				
{ Voted	3,17,222	3,15,000	3,00,000	3,02,000
BURMA	2,323	3,000	3,000	3,000
{ Non-voted				
{ Voted	1,35,359	1,72,000	1,61,000	1,68,000
BIHAR AND ORISSA	76,238	77,000	77,000	77,000
ASSAM	1,000	1,000	1,000	1,000
ENGLISH CHARGES (HIGH COM- MISSIONER) ON STORES	210	2,000	1,000	..
REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY . . . . .	..	—100	..	..
TOTAL	1,22,93,355	1,32,94,900	1,28,09,000	1,32,62,000
Non-voted	45,36,119	46,00,000	44,93,000	44,31,000
Voted	77,57,236	86,94,900	83,16,000	88,31,000

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
III. DETAILS of the foregoing :—						
AUDIT OFFICER, INDIAN STORES DEPARTMENT.						
NORTHERN INDIA SALT REVENUE DEPARTMENT.						
A.—REVENUE EXPENDITURE—WORKING EXPENSES :						
A. 1.—DIRECTION :						
A. 1 (1).—PAY OF OFFICERS :						
1		1 Commissioner (2,000 eight months—2,100 four months plus special pay 250)		27,430		27,800
1		1 Deputy Commissioner (950—1,150)		13,800		13,800
1		1 Superintendent and personal assistant to the Commissioner (250—600)		7,200		7,200
1		1 Superintendent (250—600)		5,400		3,600
—	—	Leave salary		500		500
4	4	TOTAL	22,731	27,430	27,200	27,800
		{ Non-voted	29,784	26,900	28,500	25,100
		{ Voted				
A. 1 (2).—PAY OF ESTABLISHMENTS :						
2		2 Deputy Superintendents, Inspectors and other executive subordinates (at rates varying from Rs. 25 to Rs. 300)		1,300		1,400
35		35 Clerks (at rates varying from Rs. 35 to Rs. 300 with personal pay)		40,860		40,700
21		21 Servants (at rates varying from Rs. 15 to Rs. 30)		4,510		4,600
—	—	Temporary establishment		3,500		3,500
—	—	Leave salary		300		300
58	53	TOTAL	46,741	50,560	47,700	50,500
A. 1 (3).—ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowances		{ 2,000		2,000
				{ 6,700		7,200
		Payments on account of medical treatment of British Officers of the Superior Civil Services.		{ 150		100
				{ 150		100
		House rent and other allowances		6,560		5,900
		TOTAL	5,019	2,150	2,600	2,100
		{ Non-voted	14,305	13,410	16,400	13,200
		{ Voted				

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>					
A.—REVENUE EXPENDITURE— WORKING EXPENSES—<i>contd.</i>					
A 1 DIRECTION—<i>concl'd.</i>					
A 1 (4).—SUPPLIES AND SERVICES :					
			10		..
			400		400
		TOTAL	814	410	9,600
					400
A. 1 (5).—CONTINGENCIES :					
			4,100		4,100
			170		200
			1,050		1,000
			1,900		1,200
			4,510		4,800
			600		600
			50		1,000
		TOTAL	8,824	12,380	15,100
					12,900
A. 1 (6).—GRANTS-IN-AID, CONTRIBUTIONS, ETC.:					
			461	600	600
				600	600
A. 2.—MANUFACTURE :					
A. 2 (1).—PAY OF OFFICERS :					
2	2	General Managers (1,100— 1,400)	28,800		26,300
1	1	Assistant General Manager (700—900)	9,930		8,000
2	1	Assistant Commissioners (700—1,000)	15,150		10,200
12	12	Superintendents (250—600)	63,660		61,300
1	1	Treasury officer (300—350)	4,200		4,200
—	—	Leave salary	1,900		1,600
—	—	Deduct—Share of pay transferred to other branches of the de- partment	—36,200		—34,800
18	17	TOTAL	6,033	..	4,500
			86,353	87,440	77,100
					76,80

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—<i>contd.</i>						
A. 2. MANUFACTURE—<i>contd.</i>						
A. 2 (2).—PAY OF ESTABLISHMENTS :						
34	35	Deputy Superintendents, Inspectors and other executive subordinates (at rates varying from Rs. 25 to Rs. 300)		47,980		48,000
85	84	Clerks and treasurers (at rates varying from Rs. 35 to Rs. 250 + Special pay).		78,480		81,800
408	337	Inferior establishment [at rates varying from Rs. 16 to Rs. 25 + Special pay (46) 2]		90,270		75,700
74	48	Executive subordinates, inspectors, clerks, etc.		21,090		14,700
236	211	Inferior establishment and Baramasi establishment (13 to 20)		38,310		35,900
—	—	Leave salary		1,500		1,300
—	—	Deduct—Share of pay transferred to other branches of the department		—71,920		—57,900
837	715	TOTAL	1,87,292	2,05,510	1,99,700	1,99,500
A. 2 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance		7,400		6,500
		House rent and other allowances		2,870		3,200
		Payments on account of medical treatment of British Officers of the Superior Civil Services		300		200
		TOTAL { Non-voted	318	..	1,500	..
		{ Voted	10,073	10,570	10,500	9,900
A. 2 (4).—SUPPLIES AND SERVICES :						
A. 2 (4) (a)—MANUFACTURE AND EXCAVATION CHARGES :						
		Manufacture and excavation charges		7,80,160		8,42,600
		Carriage of salt (Salt Range Division)		73,650		77,100
		Cost of electric current		1,57,080		1,46,100
		Maintenance of air compressor plant		50,000		48,000
		TOTAL	8,91,990	10,60,890	10,65,100	11,13,800

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*A. 2.—MANUFACTURE—*contd.*

A. 2 (4) (b)—OTHER CHARGES :

Maintenance of permanent way and rolling stock		79,140		61,100
Petty construction and ordinary repairs		48,980		34,900
Water supply charges		10,460		11,800
Maintenance of tools and plant		1,340		500
Arms and accoutrements		120		100
Quarrying of Gypsum		10,000		15,000
Miscellaneous		28,800		10,600
Value of unserviceable assets and losses written off		2,000		2,400
Claims for damages on account of subsidence at Khewra		5,000		25,000

TOTAL	2,00,089	1,85,840	2,12,900	1,61,400
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TOTAL FOR SUPPLIES AND SERVICES	10,92,079	12,46,730	12,78,000	12,75,200
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A. 2 (5).—CONTINGENCIES :

Postage and telegram charges		2,670		3,100
Cost of stationery and printing		3,050		4,200
Purchase, repair and carriage of tents		60		100
Menial charges		4,460		4,700
Telephone charges		1,020		1,000
Rents, rates and taxes		1,830		1,500
Office expenses and miscellaneous contingencies		6,160		5,900
Circuit house contingencies		860		900
Clothing Charges		4,030		3,600

Facilities for the recreation of the staff of the Northern India Salt Revenue Department employed at Sambhar and Khewra		(a) 3,300
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TOTAL	22,75	24	23,500	28,300
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(a) *Vide* Proceedings of the Meeting of the Standing paragraph 41.

NUMBERS.			Actuals,	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—contd.						
A. 2.—MANUFACTURE—concl'd.						
A. 2 (6)—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :						
<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc . . .</i>						
			—	..	100	..
A. 3.—WEIGHMENT :						
A. 3 (1).—PAY OF OFFICERS :						
1	1	Assistant Commissioner (700 to 900)		9,700		10,000
7	5	Superintendents (250 to 600) and Special pay 1 (50)		35,600		25,900
—	—	Leave salary		300		300
—	—	Share of pay transferred from other branches of the department		29,850		28,200
<u>8</u>	<u>6</u>	TOTAL	<u>65,936</u>	<u>75,450</u>	<u>64,600</u>	<u>64,400</u>
A. 3 (2).—PAY OF ESTABLISHMENTS :						
25	27	Deputy Superintendents, Inspectors and other executive subordinates (at rates varying from Rs. 25 to Rs. 300)		22,080		22,500
12	14	Clerks (at rates varying from Rs. 35 to Rs. 200)		9,880		11,100
156	170	Servants (at rates varying from Rs. 16 to Rs. 25)		35,020		38,100
35	6	Markers establishment and mates		6,600		1,600
—	—	Share of pay transferred from other branches of the department		45,010		42,200
—	—	Leave salary		890		900
<u>228</u>	<u>217</u>	TOTAL	<u>1,12,822</u>	<u>1,19,480</u>	<u>1,09,000</u>	<u>1,16,400</u>

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*A. 3—WEIGHMENT—*concl'd.*A. 3 (3).—ALLOWANCES,
HONORARIA, ETC.

Travelling allowances		4,750		4,000
House rent and other allow- ances		1,190		1,200
TOTAL	5,672	5,940	5,000	5,200

A. 3 (4).—SUPPLIES AND SER-
VICES :A. 3 (4) (a)—DISPATCH
CHARGES.

Dispatch charges	1,44,632	1,40,400	1,13,300	1,60,800
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A. 3. (4) (b)—OTHER CHARGES :

Petty construction and or- dinary repairs		8,820		7,700
Maintenance of salt sidings at Pachbadra		600		600
Maintenance of tools and plant		4,650		5,300
Water supply charges		4,340		4,700
Arms and accoutrements, Value of unserviceable assets and losses written off		30		..
		30		200

TOTAL	20,567	18,470	18,900	18,500
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TOTAL FOR SUPPLIES AND
SERVICES

	1,65,199	1,58,870	1,32,200	1,79,300
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A. 3 (5).—CONTINGENCIES :

Postage and telegram char- ges		1,950		1,600
Cost of stationery and printing		1,720		2,300
Purchase, repair and car- riage of tents		80		..
Menial charges		270		200
Telephone charges		200		1,000
Rents, rates and taxes		20		200
Office expenses and miscel- laneous contingencies		2,700		2,500
Clothing charges		4,500		3,500
TOTAL	8,600	11,220	11,030	11,500

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—contd.						
A. 4.—STORES AND WORK-						
SHOP ESTABLISHMENT:						
GENERAL STORES.						
SUPERVISION.						
A. 4 (1).—PAY OF OFFICERS :						
		Share of pay of Electrical and Mechanical Engineers transferred from general workshop		5,230		5,400
		Share of pay of Superinten- dent transferred from Manufacture . . . . .		..		1,300
		TOTAL	5,022	5,230	6,000	6,700
A. 4 (2).—PAY OF ESTAB-						
LISHMENTS :						
<u>1</u>	<u>1</u>	Clerk (60—120)		810		800
—	—	Share of pay transferred from General Work-shop and Manufacture		3,300		4,000
<u>1</u>	<u>1</u>	TOTAL	4,182	4,110	4,600	4,800
A. 4 (5).—CONTINGENCIES :						
		Office expenses and miscel- laneous contingencies		350		300
		Postage and telegram charges		10		..
		TOTAL	239	360	500	300
DEPOT CHARGES.						
A. 4 (2).—PAY OF ESTAB-						
LISHMENTS :						
4	4	Storekeepers and Assistant Storekeepers (35—200)		3,140		3,500
8	4	Chowkidars, peons and coolies (16)		1,540		800
—	—	Share of pay transferred from General Workshop		200		300
<u>12</u>	<u>8</u>	TOTAL	4,764	4,880	4,500	4,600

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*

A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*

A. 4.—STORES AND WORK-SHOP ESTABLISHMENT
—*contd.*

GENERAL STORES—*concl.*

DEPOT CHARGES—*concl.*

A. 4 (4).—SUPPLIES AND SERVICES:

Labour payments			1,730		2,300
Maintenance of tools and plant			100		100
Cost of electric current			300		300
Repairs to stores			50		.
TOTAL		1,144	2,180	2,400	2,700

A. 4 (5).—CONTINGENCIES:
Office expenses and miscellaneous contingencies

...	40	30	..
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A. 4 (6).—*DEDUCT*—RECOVERIES FOR SERVICES RENDERED TO OTHER BRANCHES OF THE DEPARTMENT, ETC.

—12,632	—15,450	—11,600	—11,500
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TOTAL FOR GENERAL STORES	2,719	1,350	6,430	7,600
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GENERAL WORKSHOP.
SUPERVISION.

A. 4 (1).—PAY OF OFFICERS:

1	1	Superintending Mechanical and Electrical Engineer (1,000—1,200).	12,300	12,900
1	1	Electrical and Mechanical Engineer (750—950),	8,550	9,000
—	—	<i>Deduct</i> —Share of pay transferred to General Stores and Electric Power house	—15,710	—16,400
2	2	TOTAL	5,023	5,500

NUMBERS.			Actuals,	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—<i>contd.</i>						
A. 4.—STORES AND WORKSHOP ESTABLISHMENT						
—<i>contd.</i>						
GENERAL WORKSHOP—<i>contd.</i>						
SUPERVISION—<i>contd.</i>						
A. 4 (2).—PAY OF ESTABLISHMENTS :						
11	10	Accountants and clerks (35 to 200)		10,420		10,100
6	10	Inferior establishment (16—20)		1,270		2,100
—	—	Leave salary		50		100
—	—	Share of pay transferred from Manufacture		210		..
—	—	<i>Deduct</i> —Share of pay transferred to General Stores and Electric Power house		—6,610		—7,400
17	20	TOTAL	5,027	5,340	4,700	4,900
A. 4 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance	460	220	500	200
A. 4 (5).—CONTINGENCIES :						
		Office expenses and miscellaneous contingencies	202	380	470	500
WORKSHOP CHARGES.						
A. 4 (2).—PAY OF ESTABLISHMENTS :						
4	4	Foreman, tool and time-keeper, mechanics, fitters, etc. (35 to 150)		4,440		4,700
25	—	Pump house establishment (18 to 45)		8,350		..
14	13	Line and wiring staff (18 to 100)		5,190		4,600
43	17	TOTAL	16,929	17,980	8,700	9,300
A. 4 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowances		30		..
		House rent and other allowances		400		..
		TOTAL	250	430	100	..

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate
30.	31.	Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.					
A.—REVENUE EXPENDITURE—					
WORKING EXPENSES—contd.					
A. 4.—STORES AND WORK-					
SHOP ESTABLISHMENT					
—contd.					
GENERAL WORKSHOP—concl'd.					
WORKSHOP CHARGES—concl'd.					
A. 4 (4).—SUPPLIES AND					
SERVICES :					
			43,700		48,500
					500
			79,740		51,600
			25,040		14,100
		<u>92,829</u>	<u>1,49,130</u>	<u>1,18,000</u>	<u>1,14,700</u>
A. 4 (6).—DEDUCT—RE-					
COVERIES FOR SER-					
VICES RENDERED TO					
OTHER BRANCHES OF					
THE DEPARTMENT,					
ETC.					
		<u>-1,32,979</u>	<u>-1,72,110</u>	<u>-1,38,800</u>	<u>-1,28,800</u>
TOTAL FOR GENERAL WORKSHOP		<u>-12,250</u>	<u>6,610</u>	<u>-1,030</u>	<u>6,300</u>
ELECTRIC POWER HOUSE.					
Supervision.					
A. 4 (1).—PAY OF OFFICERS:					
		10,045	10,480	10,700	10,900
A. 4 (2).—PAY OF ESTAB-					
LISHMENTS :					
2	1		4,460		2,000
—	1		..		1,000
—	—		3,310		3,600
2	2	<u>7,698</u>	<u>7,770</u>	<u>7,800</u>	<u>6,600</u>
A. 4 (3).—ALLOWANCES,					
HONORARIA, ETC :					
			1,000	850	1,000
A. 4 (5).—CONTINGENCIES :					
			210		200
			10		..
		<u>30</u>	<u>220</u>	<u>200</u>	<u>200</u>

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>					
A.—REVENUE EXPENDITURE—					
WORKING EXPENSES— <i>contd.</i>					
A. 4.—STORES AND WORK- SHOP ESTABLISHMENT — <i>concl'd.</i>					
ELECTRIC POWER HOUSE— <i>concl'd.</i>					
POWER HOUSE CHARGES.					
A. 4 (2).—PAY OF ESTAB- LISHMENTS :					
18	3		7,080		600
4	—		1,110		..
6	6		1,440		1,400
28	9	8,782	9,630	3,000	2,000
A. 4 (3).—ALLOWANCES, HONORARIA, ETC. :					
		145	250	50	..
A. 4 (4).—SUPPLIES AND SERVICES :					
GENERATION.					
			59,610		58,300
			7,000		12,200
			14,500		8,200
			..		100
			..		7,300
DISTRIBUTION.					
			6,900		5,400
			1,710		..
			2,030		1,900
		76,366	91,780	78,700	93,400
A. 4 (6).— <i>DEDUCT</i> —RECOV- ERIES FOR SERVICES RENDERED TO OTHER BRANCHES OF THE DEPARTMENT, ETC. .					
		—1,73,682	—2,06,280	—1,62,700	—1,56,400
TOTAL FOR ELECTRIC POWER HOUSE .					
		—70,616	—85,150	—61,400	—42,300
A. 5.—MEDICAL ESTABLISH- MENT :					
A. 5 (1).—PAY OF OFFICERS :					
2	2				
		10,662	10,850	10,000	10,100

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—<i>contd.</i>						
A. 5.—MEDICAL ESTABLISHMENT—<i>concl'd.</i>						
A. 5 (2).—PAY OF ESTABLISHMENTS:						
13	13	Sub-assistant Surgeons, compounders, dressers, midwives, etc., (at rates varying from Rs. 14 to Rs. 130)		7,820		8,000
—	—	Leave salary		360		400
13	13	TOTAL	8,078	8,180	7,700	8,400
A. 5 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling and other allowances	1,564	1,430	1,300	1,400
A. 5 (4).—CONTINGENCIES:						
		Postage and telegram charges		80		100
		Menial charges		2,520		2,000
		Dietary charges		310		400
		Cost of medicines		2,980		3,200
		Clothing and bedding		90		200
		Office expenses and miscellaneous contingencies		1,120		1,400
		Purchase of one microscope with accessories for a small clinical laboratory and one high pressure steam steriliser for the hospital at khewra. . . . .		..		(a) 2,000
		TOTAL	6,104	7,100	7,000	9,300
A. 6.—CONTRIBUTION TO THE DEPRECIATION FUND						
			2,91,526	2,99,000	2,82,000	2,80,100
A. 7.—RENEWALS AND REPLACEMENTS OF WASTING ASSETS MET FROM DEPRECIATION FUND:						
A. 7 (1).—EXPENDITURE ON RENEWALS AND REPLACEMENTS						
			1,451	100	2,190	2,200
A. 7 (2).—DEDUCT—AMOUNT TRANSFERRED FROM DEPRECIATION FUND						
			—1,451	—100	—2,190	—2,200

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 362—363, paragraph 28.

Account.	Actual 1928-29.	Budget 1929-30.	Revised Estimate, 1929-30.	Budget 1930-31.
	Rs.	Rs.	Rs.	Rs.
ADDITIONAL INDIAN STORES DEPARTMENT—contd.				
A. GENERAL ADMINISTRATION				
WORKING EXPENSES				
1. EXPENSE OF CURRENT OPERATION	1,11,000	1,11,000	1,32,000	1,11,000
2. EXPENSE OF ACCUMULATED INDIAN STORES	31,311	31,311	31,311	31,311
3. TRANSFERRED CHARGES				
(a) From other (b) To other	2,000 73,000	2,000 73,000	2,000 73,000	2,000 73,000
B. GENERAL EXPENDITURE ON INDIAN STORES DEPARTMENT				
1. EXPENSE OF CURRENT OPERATION				
(a) Salaries, allowances, and other charges of employees		11,000		22,400
(b) Salaries, allowances, and other charges of contractors		17,700		34,000
(c) Salaries, allowances, and other charges of other persons		1,200		1,200
(d) Salaries, allowances, and other charges of other persons		3,300		3,300
(e) Other	21,000	66,800	37,000	67,000
2. PAY OF EMPLOYEES IN OTHER DEPARTMENTS				
(a) Pay of employees in other departments under the provisions of the Government of India Act, 1919		31,980		31,300
(b) Clerk (10 in A grade from Rs. 30 to Rs. 300)		18,000		19,300
(c) Three clerks (2 - 100 1 - 100)				(1) 1,500
(d) Labour establishment under the provisions of the Government of India Act, 1919		1,13,600		1,38,000
(e) Temporary establishment		3,100		3,200
(f) Leave salary		1,700		1,900
(g) Share of pay transferred from other branches of the department		25,500		13,200
Total	2,14,311	2,47,010	2,47,700	2,50,600

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, page 355, paragraph 26.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*B.—REVENUE EXPENDITURE—
PREVENTIVE ESTABLISHMENT—
*concl'd.*B. 3.—ALLOWANCES, HONO-
RARIA, ETC. :

Travelling allowance		28,360		31,400
House rent and other allowances		10,370		10,200
House-rent and other allowances . . . . .		..		(a) 200
TOTAL	40,114	38,730	40,000	41,800

B. 4.—SUPPLIES AND SER-
VICES :

Petty construction and repairs		12,200		12,400
Arms and accoutrements		540		600
Water supply charges		200		200
Purchase of plant and machinery		2,200		3,500
Maintenance of tools and plant		10		200
TOTAL	21,365	15,150	13,200	16,900

B. 5.—WORKS :

KOHAT MINES DIVISION.

Lump provision for Minor Works estimated to cost Rs. 20,000 or less		3,800		11,000
INTERNAL BRANCH				
Lump provision for Minor Works estimated to cost Rs. 20,000 or less		4,300		..
TOTAL	4,175	8,100	5,000	11,000

B. 6.—CONTINGENCIES :

Postage and telegram charges		2,390		2,400
Purchase, repair and carriage of tents		1,280		1,700
Menial charges		2,430		2,500
Telephone charges		360		500
Rents, rates and taxes		970		1,000
Tour charges		7,830		7,700
Office expenses and miscellaneous contingencies		4,450		4,000
Clothing charges		6,240		6,500
Commission payable to Post offices for issuing Saltpetre Licenses . . . . .		..		(b) 4,000
TOTAL	17,855	25,950	27,000	30,300

20. (a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume, IX, No. 6, page 355, paragraph(b) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, page 7, paragraph 14.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*

C.—REVENUE EXPENDITURE—
SALT COMPENSATIONS:

<i>Ahar State</i>		1,25,000		1,25,000
<i>Bharatpur State</i>		1,50,500		1,50,500
<i>Bahawalpur State</i>		80,000		80,000
<i>Dholpur State</i>		25,790		25,800
<i>Gwalior State</i>		3,12,500		3,12,500
<i>Holkar State</i>		61,880		61,900
<i>Jaipur State</i>		6,88,310		6,88,300
<i>Jodhpur State</i>		9,61,400		9,61,400
<i>Kishengarh State</i>		33,000		33,000
<i>Kohat chiefs</i>		50,000		50,000
<i>Mewar State</i>		2,04,150		2,04,200
<i>Royalty payable to the Jodhpur and Jaipur States under the Sambhar Lake treaty</i>		6,32,470		4,37,100
<i>Sirohi State</i>		10,800		10,800
<i>Tonk State</i>		20,000		20,000
<i>Other Indian States</i>		81,020		81,000
TOTAL	33,58,651	34,36,820	33,74,500	32,41,500

D.—CAPITAL EXPENDITURE—

CHARGED TO REVENUE—
CAPITAL OUTLAY ON SALT
WORKS:

D. 1.—BAGS:

Cost of bags		2,48,750		1,98,500
<i>Deduct—Recoveries on account of cost of bags</i>		—2,28,750		—1,90,000
TOTAL	—93,170	20,000	—10,000	8,500

D. 2.—PLANT AND MACHINERY.

SALT RANGE DIVISION.

Lump provision for plant and machinery estimated to cost Rs. 20,000 and less		40,190		2,500
Conversion of 100 Wooden Tubs into steel bodied tubs at <i>Khewra</i>		22,100		..
Lump provision for plant and machinery estimated to cost Rs. 20,000 and less. . . . .		..		(a)19,400
TOTAL	—76,848	62,290	60,000	21,900

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 562—563 and 568, paragraphs 25 and 33.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*concl'd.*

D.—CAPITAL EXPENDITURE
CHARGED TO REVENUE—
CAPITAL OUTLAY ON SALT
WORKS—*concl'd.*

D. 3.—STORES :

Cost of stores		1,78,000		1,40,900
<i>Deduct</i> —Recoveries on account of stores issued		—1,58,000		—1,30,000
TOTAL	20,786	20,000	—38,000	10,900

D. 4.—WORKS :

RAJPUTANA SALT SOURCES.

Lump provision for works esti- mated to cost Rs. 20,000 and less		89,290		..
Lump provision for works estimated to cost Rs. 20,000 and less . . . . .		..		(a)32,300

SALT RANGE DIVISION.

Construction of a combined office for General Manager, Assistant Commissioner, etc., Khewra		40,000		..
Protection of Khewra Mine		31,000		10,000
Lump provision for works esti- mated to cost Rs. 20,000 and less		1,12,420		61,100
Lump provision for works estimated to cost Rs. 20,000 and less . . . . .		..		(a)37,300
TOTAL	2,07,008	2,72,710	1,09,000	1,40,700

E.—*DEDUCT*—PROBABLE SAVINGS

TOTAL for A. O., I. S. D.	65,76,948	70,38,000	67,79,000	68,41,000
<i>Non-voted</i>	<i>38,97,726</i>	<i>39,49,000</i>	<i>38,58,000</i>	<i>37,91,000</i>
<i>Voted</i>	<i>26,79,222</i>	<i>30,89,000</i>	<i>29,21,000</i>	<i>30,50,000</i>

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 357—359 and 369, paragraphs 24 and 40.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
MADRAS.						
F.—DIRECTION :						
F. 1.—PAY OF OFFICERS :						
1	1	Collector of Salt Revenue, [Pay in the Superior Scale of the I. C. S. not exceed- ing Rs. 2,000 (Exclusive of Overseas pay) plus special pay Rs. 200] .		23,300		24,500
1	1	Secretary (Assistant Com- missioner) (600—50—900 and special pay 100) .		9,500		10,100
3	3	Assistant Commissioners 1 (1,000—100—1,200), 2 (600—50—900) .		28,400		26,800
12	12	Inspectors (at rates varying from Rs. 300 to Rs. 540)		63,500		66,800
—	—	Leave salary		5,000		5,300
		Non-voted	22,265	23,300	23,000	24,500
		Voted	99,230	1,06,400	99,200	1,09,000
17	17	TOTAL	1,21,495	1,29,700	1,22,200	1,33,500

F. 2.—PAY OF ESTABLISH- MENTS :						
187	187	Assistant inspectors and sub- inspectors (at rates vary- ing from Rs. 60 to Rs. 275)		2,61,300		2,66,900
—	—	Revision of pay of sub-Inspec- tors on a time-scale basis .		..		(a) 1,500
166	166	Superintendents, clerks, etc. (at rates varying from Rs. 35 to Rs. 250)		1,13,355		1,16,800
1,630	1,630	Servants (at rates varying from Rs. 12 to Rs. 35)		3,15,430		3,18,200
—	—	Temporary establishment		1,00,000		78,900
—	—	Leave salary		21,630		22,200
1,983	1,983	TOTAL	7,50,508	8,11,715	7,64,000	8,07,500

**F. 3.—ALLOWANCES, HONO-
RARIA, ETC. :**

		Travelling allowance		{ 2,700		2,900
		House-rent and other allow- ances		{ 51,000		55,000
		Cost of passages granted under the Superior Civil Services Rules, 1924		9,404		9,000
		Non-voted	2,854	2,700	2,400	2,900
		Voted	70,246	64,404	64,400	66,000
		TOTAL	73,100	67,104	66,800	68,900

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, para 2-4, paragraph 11.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—<i>contd.</i>						
A. 2. MANUFACTURE—<i>contd.</i>						
A. 2 (2).—PAY OF ESTABLISHMENTS :						
34	35	Deputy Superintendents, Inspectors and other executive subordinates (at rates varying from Rs. 25 to Rs. 300)		47,980		48,000
85	84	Clerks and treasurers (at rates varying from Rs. 35 to Rs. 250 + Special pay).		78,480		81,800
408	337	Inferior establishment [at rates varying from Rs. 16 to Rs. 25 + Special pay (46) 2]		90,270		75,700
74	48	Executive subordinates, inspectors, clerks, etc.		21,090		14,700
236	211	Inferior establishment and Baramasi establishment (13 to 20)		38,310		35,900
—	—	Leave salary		1,500		1,300
—	—	<i>Deduct</i> —Share of pay transferred to other branches of the department		—71,920		—57,900
837	715	TOTAL	1,87,292	2,05,510	1,99,700	1,99,500
A. 2 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance		7,400		6,500
		House rent and other allowances		2,870		3,200
		Payments on account of medical treatment of British Officers of the Superior Civil Services		300		200
		TOTAL { <i>Non-voted</i> .	318	..	1,500	..
		{ <i>Voted</i> .	10,073	10,570	10,500	9,900
A. 2 (4).—SUPPLIES AND SERVICES :						
A. 2 (4) (a)—MANUFACTURE AND EXCAVATION CHARGES :						
		Manufacture and excavation charges		7,80,160		8,42,600
		Carriage of salt (Salt Range Division)		73,650		77,100
		Cost of electric current		1,57,080		1,46,100
		Maintenance of air compressor plant		50,000		48,000
		TOTAL	8,91,990	10,60,890	10,65,100	11,13,800

to be followed by persons claiming relief from double income-tax is reproduced below :—

FINANCE DEPARTMENT (CENTRAL REVENUES).

Notification No. 14, dated the 2nd April 1932.

In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to make the following modifications in respect of income-tax in favour of income on which income-tax has been charged both in British India and in Ceylon, namely :—

(1) In this notification—

(a) the expression "Ceylon tax" has the meaning assigned to it in section 45 (4) (b) of the Ceylon Income-tax Ordinance, 1932 (2 of 1932),

(b) the expression "Indian income-tax" has the meaning assigned to it in clause (a) of section 49 (2) of the Indian Income-tax Act, 1922 (XI of 1922).

(2) If any person, who has paid Indian income-tax for any year on any part of his income, proves to the satisfaction of the Income-tax Officer that he has paid Ceylon tax for the corresponding year in Ceylon, he shall be entitled to the refund of a sum equal to half the Ceylon tax calculated on that part of his income on which relief is admissible under the Ceylon Income-tax Law, or to half the Indian income-tax on the same part of his income, whichever is less: Provided that where any person is entitled to a further relief in British India on that part of his income on which relief is admissible under the Ceylon Income-tax Law on account of its having been also taxed in some other country besides Ceylon, the relief in respect of the Ceylon tax shall not exceed the difference between half the Indian income-tax and such further relief as may have been granted in British India owing to that part of his income having been taxed in some other country besides Ceylon.

(3) Every application for refund of income-tax under this notification shall be made to the Income-tax Officer of the district in which the applicant is chargeable directly to income-tax or if he is not chargeable directly to income-tax to the Income-tax Officer of the district in which the applicant ordinarily resides, or if he is not resident in British India—

(i) to the Income-tax Officer of the district or area in which he was last charged directly to income-tax when so resident, or

(ii) if he has never been so resident, to the Income-tax Officer of the district or area where the income-tax for the refund of which application is made was deducted.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*A. 2.—MANUFACTURE—*contd.*

A. 2 (4) (b)—OTHER CHARGES:

Maintenance of permanent way and rolling stock		79,140		61,100
Petty construction and ordinary repairs		48,980		34,900
Water supply charges		10,460		11,800
Maintenance of tools and plant		1,340		500
Arms and accoutrements		120		100
Quarrying of Gypsum		10,000		15,000
Miscellaneous		28,800		10,600
Value of unserviceable assets and losses written off		2,000		2,400
Claims for damages on account of subsidence at Khewra		5,000		25,000

TOTAL	2,00,089	1,85,840	2,12,900	1,61,400
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TOTAL FOR SUPPLIES AND SERVICES	10,92,079	12,46,730	12,78,000	12,75,200
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A. 2 (5).—CONTINGENCIES:

Postage and telegram charges		2,670		3,100
Cost of stationery and printing		3,050		4,200
Purchase, repair and carriage of tents		60		100
Menial charges		4,460		4,700
Telephone charges		1,020		1,000
Rents, rates and taxes		1,830		1,500
Office expenses and miscellaneous contingencies		6,160		5,900
Circuit house contingencies		860		900
Clothing Charges		4,030		3,600

Facilities for the recreation of the staff of the Northern India Salt Revenue Department employed at Sambhar and Khewra		(a) 3,300
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TOTAL	22,75	24	23,500	28,300
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(a) *Vide* Proceedings of the Meeting of the Standing paragraph 41.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1928- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.					
A.—REVENUE EXPENDITURE—					
WORKING EXPENSES—contd.					
A. 2.—MANUFACTURE—concl'd.					
A. 2 (6)—GRANTS-IN-AID, CONTRIBUTIONS. ETC. :					
<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc . . .</i>					
		—	..	100	..
A. 3.—WEIGHMENT :					
A. 3 (1).—PAY OF OFFICERS :					
1	1	Assistant Commissioner (700 to 900)	9,700		10,000
7	5	Superintendents (250 to 600) and Special pay 1 (50)	35,600		25,900
—	—	Leave salary	300		300
—	—	Share of pay transferred from other branches of the department	29,850		28,200
<u>8</u>	<u>6</u>	TOTAL	<u>65,336</u>	<u>75,450</u>	<u>64,600</u> <u>64,400</u>
A. 3 (2).—PAY OF ESTAB- LISHMENTS :					
25	27	Deputy Superintendents, Inspectors and other exe- cutive subordinates (at rates varying from Rs. 25 to Rs. 300)	22,080		22,500
12	14	Clerks (at rates varying from Rs. 35 to Rs. 200)	9,880		11,100
156	170	Servants (at rates varying from Rs. 16 to Rs. 25)	35,020		38,100
35	6	Markers establishment and mates	6,600		1,600
—	—	Share of pay transferred from other branches of the department	45,010		42,200
—	—	Leave salary	890		900
<u>228</u>	<u>217</u>	TOTAL	<u>1,12,822</u>	<u>1,19,480</u>	<u>1,09,000</u> <u>1,16,400</u>

(2) *Partnership*.—Ceylon charges tax on individual partners and not on partnerships at all. No difficulty will arise in British India in regard to registered Firms. If partners of an unregistered firm are assessed in Ceylon and the firm is assessed in India, the partners will be entitled to relief in British India and direct assessments should be made on them for the purpose.

SHAREHOLDERS.

(1) A resident in India has dividends from a Company in Ceylon from which Ceylon tax is deducted at source. He is assessed in India on those dividends, as may in certain circumstances happen.

He will be entitled to relief in India.

(2) A resident in Ceylon is a shareholder in an Indian Company and is taxed on its dividends in Ceylon. The Company is taxed only in India. Ceylon will regard him as having suffered Indian tax indirectly. He will be entitled to relief in India.

126. *Limitation of claims for refund. (Section 50.)*—(i) Claims for refund are admissible if made within 12 months from the last day of the calendar year in which the tax was recovered or before the last day of the financial year commencing after the expiry of the "previous year" as defined in section 2 (11) of the Act in which the income arose on which the tax was recovered, whichever period may expire later. This limitation applies also to refunds of double income-tax (section 49). The date of recovery in this case is, of course, the date of recovery of the tax in India. Since however there is often very great delay in settling assessments and claims to relief in the United Kingdom, provisional claims for double income-tax relief unsupported by proof that relief has actually been obtained in the United Kingdom may be accepted if presented within the limitation period if the assessee definitely undertakes to produce such proof as soon as relief in the United Kingdom has actually been obtained. When this undertaking is punctually fulfilled the claim may be treated as one presented in due time. Claims to refund under section 49 may also be admitted after the expiry of the prescribed period, if the applicant satisfies the Commissioner, or an Assistant Commissioner specially empowered in this behalf, that he had sufficient cause for not making the claim within the period.

(ii) This section should be interpreted as illustrated below in dealing with claim for refund of tax on dividends. Taking the case of a shareholder in a company which declares a dividend in January 1929, if he is directly assessed and is a person who does not keep accounts, or whose "previous year" is the income-tax year, an adjustment can be made whenever he is assessed in the income-tax year April 1929 to March 1930, while an application for a refund can also be entertained at any time up to 31st December 1930. If he keeps accounts and his "previous year" runs, say, from October to

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*A. 3—WEIGHMENT—*concl'd.*A. 3 (3).—ALLOWANCES,
HONORARIA, ETC.

Travelling allowances		4,750		4,000
House rent and other allow- ances		1,190		1,200
TOTAL	5,672	5,940	5,000	5,200

A. 3 (4).—SUPPLIES AND SER-
VICES :A. 3 (4) (a)—DISPATCH
CHARGES.

Dispatch charges	1,44,632	1,40,400	1,13,300	1,60,800
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A. 3. (4) (b)—OTHER CHARGES :

Petty construction and or- dinary repairs		8,820		7,700
Maintenance of salt sidings at Pachbadra		600		600
Maintenance of tools and plant		4,650		5,300
Water supply charges		4,340		4,700
Arms and accoutrements, Value of unserviceable assets and losses written off		30		..
		30		200

TOTAL	20,567	18,470	18,900	18,500
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TOTAL FOR SUPPLIES AND
SERVICES

	1,65,199	1,58,870	1,32,200	1,79,300
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A. 3 (5).—CONTINGENCIES :

Postage and telegram char- ges		1,950		1,600
Cost of stationery and printing		1,720		2,300
Purchase, repair and car- riage of tents		80		..
Menial charges		270		200
Telephone charges		200		200
Rents, rates and taxes		20		200
Office expenses and miscel- laneous contingencies		2,700		2,500
Clothing charges		4,500		4,500
TOTAL	8,600	11,220	11,030	11,500

Proviso (c) was inserted mainly for the purpose of extending the protection to every action of a public servant in pursuance of the provisions of the Act or the rules such as the service of a notice by affixture. Proviso (cc) authorises the disclosure of any particulars contained in an Income-tax record which is occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, to impound an insufficiently stamped document. Apart from these particular cases it is essential that all records should be kept strictly confidential, and, in particular, the practice in certain provinces of furnishing information to local authorities, who impose a tax on "circumstances and property" or a local income-tax, of the details of assessment made by the income-tax authorities must cease. This prohibition applies equally to furnishing such information to other Government departments.

(iii) For the meaning of the phrase "public servant" see paragraph 9.

130. *Super-tax*.—(i) The provisions of the Act regarding income-tax other than those specially excepted in section 58 apply also to super-tax which is merely, as stated in section 55, "an additional duty of income-tax". Super-tax is levied at the rates specified in the Finance Act (at the end of Part I of this Manual).

(ii) The super-tax on companies is levied at a flat rate on the whole of the profits of a company. This tax on companies, which takes the place of the tax formerly levied at a graded scale of rates on the "undistributed profits" of a company, is levied on the company as such on account of the special privileges which companies enjoy by statute in the shape of corporate finance and limited liability. No refund on account of super-tax on companies is, therefore, allowed to shareholders.

(iii) Apart from the tax on companies which stands in a class by itself, super-tax is levied on a scale of graduated rates. While in the case of income-tax the different rates are applied to the *whole* of an assessee's income, the different rates of super-tax are levied on successive "slices" of income, *i.e.*, on the portions of an assessee's income in excess of certain limits or the portions lying between certain limits.

(iv) Hindu undivided families are treated for purposes of super-tax, as for income-tax purposes, as separate assesseees.

(v) Unregistered firms are also treated as separate assesseees. Where, however, an unregistered firm itself is not assessed to super-tax (*e.g.*, if its assessable profits are less than Rs. 30,000), in that case only is the income which any individual member of an unregistered firm receives from the firm included in his total income for super-tax.

(vi) Registered firms are not assessed to super-tax, but the shares of partners in registered firms are included in the total income of the individual partners on which super-tax is levied and similarly

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—contd.						
A. 4.—STORES AND WORK-						
SHOP ESTABLISHMENT:						
GENERAL STORES.						
SUPERVISION.						
A. 4 (1).—PAY OF OFFICERS :						
		Share of pay of Electrical and Mechanical Engineers transferred from general workshop		5,230		5,400
		Share of pay of Superinten- dent transferred from Manufacture . . . . .		..		1,300
		TOTAL	5,022	5,230	6,000	6,700
A. 4 (2).—PAY OF ESTAB-						
LISHMENTS :						
<u>1</u>	<u>1</u>	Clerk (60—120)		810		800
—	—	Share of pay transferred from General Work-shop and Manufacture		3,300		4,000
<u>1</u>	<u>1</u>	TOTAL	4,182	4,110	4,600	4,800
A. 4 (5).—CONTINGENCIES :						
		Office expenses and miscel- laneous contingencies		350		300
		Postage and telegram charges		10		..
		TOTAL	239	360	500	300
DEPOT CHARGES.						
A. 4 (2).—PAY OF ESTAB-						
LISHMENTS :						
4	4	Storekeepers and Assistant Storekeepers (35—200)		3,140		3,500
8	4	Chowkidars, peons and coolies (16)		1,540		800
—	—	Share of pay transferred from General Workshop		200		300
<u>12</u>	<u>8</u>	TOTAL	4,764	4,880	4,500	4,600

deduct super-tax at that rate from whatever dividends they pay. These sections should not ordinarily be resorted to where the non-resident has an authorised agent in India to whom these interest payments or dividends are paid and through whom he can be assessed to income-tax and super-tax in the ordinary way under section 43 of the Act, but this section should be employed where special circumstances render it necessary, e.g., where a non-resident has resorted to some device by which such proceedings under section 43 have been rendered infructuous. Any such case should be reported by the Income-tax Officer concerned to the Assistant Commissioner of Income-tax whose orders should be taken before proceeding under this section.

(iii) Section 18 (3D) makes a principal officer of a company liable to deduct any super-tax due on dividends payable to a shareholder whom he has no reason to believe to be resident in British India. The liability under this section and section 57 (1) merely attaches where the amount of the profits or dividends payable to the non-resident partner or shareholder together with the amount of any income-tax payable by the company or firm in respect thereof is taken by itself liable to super-tax on the assumption that it represents the whole income of the non-resident partner or shareholder. It should be observed that if for example dividends are paid half-yearly and the combined amount of the two payments in any year and the income-tax thereon exceeds the minimum liable to super-tax though the first payment including the income-tax on it taken by itself does not exceed it, the principal officer is bound to deduct the super-tax on such excess from the second payment. The Act does not require the resident partner or the principal officer to obtain from the non-resident partner or shareholder a statement of any other income that may accrue to him in British India. Where there is reason to believe that there is such other income it will be necessary to rely on the provisions of sections 42 and 43 of the Act or section 18 (3C). In the case of companies the obligation to deduct applies only to dividends and does not apply to other sums which a non-resident may receive from the Company by way of interest on debentures or remuneration such as Director's fees. If the non-resident is himself assessed through an agent, sub-section (2) of section 57 provides that amount deducted at the source in this manner shall be taken into account in determining the amount payable by him in respect of any other income.

132. Super-tax. Deduction at source from dividends of non-resident shareholders.—Section 18 (3D). Sometimes large blocks of shares are registered in the names of banks, and held by them on behalf of the real owners for various reasons, though the banks have no proprietary or beneficial interest therein. The aggregate dividends on a block of shares in a single company thus held by

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*A. 4.—STORES AND WORK-
SHOP ESTABLISHMENT
—*contd.*GENERAL STORES—*concl.*DEPOT CHARGES—*concl.*A. 4 (4).—SUPPLIES AND
SERVICES :

Labour payments		1,730		2,300
Maintenance of tools and plant		100		100
Cost of electric current		300		300
Repairs to stores		50		.
TOTAL		1,144	2,180	2,400

A. 4 (5).—CONTINGENCIES :
Office expenses and mis-
cellaneous contingencies

...	40	30	..
-----	----	----	----

A. 4 (6).—*DEDUCT*—RE-
COVERIES FOR SER-
VICES RENDERED
TO OTHER BRANCHES
OF THE DEPARTMENT,
ETC.

—12,632	—15,450	—11,600	—11,500
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TOTAL FOR GENERAL STORES	2,719	1,350	6,430	7,600
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GENERAL WORKSHOP.
SUPERVISION.

A. 4 (1).—PAY OF OFFICERS:

1	1	Superintending Mecha- nical and Electrical Engineer (1,000—1,200).	12,300	12,900
1	1	Electrical and Mechanical Engineer (750—950),	8,550	9,000
—	—	<i>Deduct</i> —Share of pay trans- ferred to General Stores and Electric Power house	—15,710	—16,400
2	2	TOTAL	5,023	5,500

135. Composition not permissible.—The provision in previous Acts that allowed a system of composition of assessment and enabled the Income-tax Officer under specified conditions to enter into compositions with assesseees has been omitted from the present Act. No composition of assessment can, therefore, now be made although any composition entered into before the present Act came into force must be given effect to for the period for which the agreement was made.

136. Assessment of income-tax on married women.—(i) Although there is no specific provision to this effect in the Act, a married woman is chargeable as if unmarried and has to be separately assessed in respect of her separate income.

(ii) Pension received from funds such as the Indian Military Service Family Pension Fund by a widow on account of her children, and on account of herself are distinct and separate from one another. The pension of a minor orphan paid to his or her mother or a duly appointed or recognised guardian should not be included in the taxable income of the mother or guardian for the purposes of income-tax assessment.

137. Method of serving notices or requisitions.—(i) Under section 63 of the Act a notice or requisition may be served either by post or in any manner provided for the service of summons under the Code of Civil Procedure. The words "by post" under section 27 of the General Clauses Act, 1897 (X of 1897), mean "by registered post".

(ii) Section 63 (2) specially provides that in the case of firms or Hindu undivided families a notice or requisition may be addressed to any member of the firm or to the manager or any other male member of the family.

138. The determination of the Income-tax Officer by whom an assessment is to be made.—(i) While for the reasons given in paragraph 35 every Income-tax Officer is, under section 64 (4), vested with all the powers conferred by or under the Act on an Income-tax Officer in respect of any income, profits or gains accruing or arising or received within the area for which he is appointed, the question of the Income-tax Officer by whom a particular assessee is to be assessed has to be determined in accordance with the provisions of sub-sections (1) to (2) of section 64. Under those provisions, if an assessee carries on business, he has to be assessed by the Income-tax Officer of the area in which his principal place of business is situate; in all other cases an assessee has to be assessed by the Income-tax Officer of the area in which he resides. Where there is any doubt or dispute on any such question, the question is to be finally determined by the Commissioner of the province in which the areas are situate. Where the areas are situate in more than one province, the question is to be determined by the Commissioners of the provinces concerned in consultation,

NUMBERS.			Actuals,	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—<i>contd.</i>						
A. 4.—STORES AND WORKSHOP ESTABLISHMENT						
—<i>contd.</i>						
GENERAL WORKSHOP—<i>contd.</i>						
SUPERVISION—<i>contd.</i>						
A. 4 (2).—PAY OF ESTABLISHMENTS :						
11	10	Accountants and clerks (35 to 200)		10,420		10,100
6	10	Inferior establishment (16—20)		1,270		2,100
—	—	Leave salary		50		100
—	—	Share of pay transferred from Manufacture		210		..
—	—	<i>Deduct</i> —Share of pay transferred to General Stores and Electric Power house		—6,610		—7,400
17	20	TOTAL	5,027	5,340	4,700	4,900
A. 4 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance	460	220	500	200
A. 4 (5).—CONTINGENCIES :						
		Office expenses and miscellaneous contingencies	202	380	470	500
WORKSHOP CHARGES.						
A. 4 (2).—PAY OF ESTABLISHMENTS :						
4	4	Foreman, tool and time-keeper, mechanics, fitters, etc. (35 to 150)		4,440		4,700
25	—	Pump house establishment (18 to 45)		8,350		..
14	13	Line and wiring staff (18 to 100)		5,190		4,600
43	17	TOTAL	16,929	17,980	8,700	9,300
A. 4 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowances		30		..
		House rent and other allowances		400		..
		TOTAL	250	430	100	..

(a) An application for a reference to the High Court can be made after an appeal to the Assistant Commissioner under section 31 or an appeal under section 32 to the Commissioner under section 33-A has been disposed of. An assessee must therefore exhaust his remedies of appeal before applying to the High Court. It is desirable that questions of principle should be referred to the High Court as far as possible. As it is desirable that questions of principle should be referred to the High Court as far as possible, the Commissioner should refer to the High Court all questions of law which arise in the course of an appeal or a reference to the High Court. The Commissioner should refer to the High Court all questions of law which arise in the course of an appeal or a reference to the High Court.

(b) An assessee may also ask for a reference to the High Court on a question of law arising out of an order of the Commissioner under section 33 of the Act. This right has been conferred on the assessee by the Indian Income-tax (Second Amendment) Act, 1933. A reference in respect of such an order can be asked for only where the order enhances the assessment or reduces the assessment or in any other case. Further, a reference can be made only on a point of law arising out of the order. Section 33 of the Act provides that a reference may be made only on a point of law arising out of the order.

(c) The Commissioner under which the fee may be referred to the High Court under section 33 (2). A fee of Rs. 100 may be paid by the assessee at the time of making the application. The Commissioner may refer the application to the High Court if he is satisfied that it is in the interest of justice to do so. The Commissioner may also refer the application to the High Court if he is satisfied that it is in the interest of justice to do so.

(d) In all cases the assessee should withdraw his application within thirty days from the date on which he receives notice of the order passed by the Commissioner. The period of ten days in which the application may be made to the High Court is not extended by the Act.

(e) No reference may be made to the High Court on a question of fact. The Commissioner, under these provisions, may refer to the High Court any question of law which arises in the course of an appeal or a reference to the High Court. The Commissioner may refer to the High Court any question of law which arises in the course of an appeal or a reference to the High Court.

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate
30.	31.	Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.					
A.—REVENUE EXPENDITURE—					
WORKING EXPENSES—contd.					
A. 4.—STORES AND WORK-					
SHOP ESTABLISHMENT					
—contd.					
GENERAL WORKSHOP—concl'd.					
WORKSHOP CHARGES—concl'd.					
A. 4 (4).—SUPPLIES AND					
SERVICES :					
			43,700		48,500
					500
			79,740		51,600
			25,040		14,100
		<u>92,829</u>	<u>1,49,130</u>	<u>1,18,000</u>	<u>1,14,700</u>
A. 4 (6).—DEDUCT—RE-					
COVERIES FOR SER-					
VICES RENDERED TO					
OTHER BRANCHES OF					
THE DEPARTMENT,					
ETC.					
		<u>-1,32,979</u>	<u>-1,72,110</u>	<u>-1,38,800</u>	<u>-1,28,800</u>
TOTAL FOR GENERAL WORKSHOP		<u>-12,250</u>	<u>6,610</u>	<u>-1,030</u>	<u>6,300</u>
ELECTRIC POWER HOUSE.					
Supervision.					
A. 4 (1).—PAY OF OFFICERS:					
		10,045	10,480	10,700	10,900
A. 4 (2).—PAY OF ESTAB-					
LISHMENTS :					
2	1		4,460		2,000
—	1		..		1,000
—	—		3,310		3,600
2	2	<u>7,698</u>	<u>7,770</u>	<u>7,800</u>	<u>6,600</u>
A. 4 (3).—ALLOWANCES,					
HONORARIA, ETC :					
			1,000	850	1,000
A. 4 (5).—CONTINGENCIES :					
			210		200
			10		..
		<u>30</u>	<u>220</u>	<u>200</u>	<u>200</u>

by taking the annual average of the total profits disclosed by the last actuarial valuation adding thereto any deductions made from the gross income in arriving at the actuarial valuation which are not admissible under the Income-tax Act and adding also any Indian income-tax deducted from or paid on income derived from investments before such income is received. If the *Indian income-tax* deducted at the source from interest on investments exceeds the tax on profits thus calculated, a refund is permitted of the amount by which the deduction from interest on investments exceeds the tax payable on profits. The same provisions under rule 26 apply also to the determination of the income, profits and gains derived from the *annuity and capital redemption* business of life assurance companies, the profits of which can be ascertained from the results of an actuarial valuation.

(iii) For the purpose of refund in such cases it is the annual average of the tax deducted from the interest on the company's investments at the source that is to be taken and not, as has been sometimes claimed by insurance companies, the tax actually paid during a particular year of assessment. The reason for this is obvious. The method of assessment based on the previous valuation is itself a concession which, if the companies wish to enjoy, they must take as a whole. If there were to be a subsequent re-adjustment with reference to any of the transactions in the current actuarial period, this would have to be made after the period was closed with reference to the transactions of the company as a whole during that period, but this course would obviously not be suitable as it would mean very long deferred adjustments.

(iv) In *other classes* of insurance business (fire, marine, motor car, burglary, etc.), an annual calculation of profits is practicable, and rule 29 provides in the case of those particular businesses for the method of treating sums placed by companies carrying on some or all of these branches of insurance business to reserves for unexpired risks. The reasons underlying the concession granted in this rule should be carefully noted. The profits derived, for instance, by a Fire Insurance Company from the premia which it receives cannot be finally determined until the policies issued in return for the premia have expired and the risks to the company thereunder have terminated, and, as the periods during which the risks endure will not ordinarily coincide with the period on which the assessment to income-tax is based, it is necessary to frame some estimate of the expenditure which the company will be called upon to incur owing to the fact that the risks covered by its premium income in the years of assessment have not entirely ceased. With proper safeguards to prevent manipulation of the accounts, this estimate can equitably be made by treating sums placed by insurance companies carrying on these classes of business to their reserved for unexpired risks as expenditure incurred solely for the purpose of earning the profits of the business. And where, as not infrequently occurs,

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.					
A.—REVENUE EXPENDITURE—					
WORKING EXPENSES—contd.					
A. 4.—STORES AND WORK- SHOP ESTABLISHMENT —contd.					
ELECTRIC POWER HOUSE—contd.					
POWER HOUSE CHARGES.					
A. 4 (2).—PAY OF ESTAB- LISHMENTS :					
18	3	Generation establishment (16 - 65)	7,080		600
4	—	Distribution establishment (22—25)	1,110		..
6	6	Transformers room staff (20)	1,440		1,400
<u>28</u>	<u>9</u>	TOTAL	<u>8,782</u>	<u>9,630</u>	<u>3,000</u>
A. 4 (3).—ALLOWANCES, HONORARIA, ETC. :					
		House rent and other allowances	145	250	50
A. 4 (4).—SUPPLIES AND SERVICES :					
GENERATION.					
		Materials including fuel, oil, engine room stores, etc.	59,610		58,300
		Maintenance of feeders, and cables	7,000		12,200
		Maintenance of plant and machinery	14,500		8,200
		Other Charges	..		100
		Labour Payments	..		7,300
DISTRIBUTION.					
		Maintenance of mains, transformers, feeders, switches, etc.	6,900		5,400
		Maintenance of meters, switches, fuses, lamps and apparatus	1,710		..
		Other charges	2,030		1,900
		TOTAL	<u>76,366</u>	<u>91,780</u>	<u>78,700</u>
A. 4 (6).—DEDUCT—RECOV- ERIES FOR SERVICES RENDERED TO OTHER BRANCHES OF THE DEPARTMENT, ETC.					
			—1,73,682	—2,06,280	—1,62,700
					—1,56,400
TOTAL FOR ELECTRIC POWER HOUSE			<u>—70,616</u>	<u>—85,150</u>	<u>—61,400</u>
A. 5.—MEDICAL ESTABLISH- MENT :					
A. 5 (1).—PAY OF OFFICERS :					
2	2	Assistant Surgeons 1 (225— 450+ special pay 30,) 1 (350 + Special pay 125)	10,662	10,850	10,000
					10,100

being taxed. The words "as has been otherwise taken into account" in the latter portion of rule 30 mean "having been carried to the Life Assurance Fund or otherwise taken into account".

(vii) The reason for the use of the word "may" instead of "shall" in rules 27, 29, and 30 is that while the concessions conferred by these rules should be granted as a general practice the income-tax authorities retain a discretion to refuse them where the concessions have been abused.

(viii) Companies carrying on *Dividing Society or Assessment* business are in a different position to the insurance companies proper in that they have not to build up funds similar to the Life Assurance Fund of ordinary Life Assurance business, and their profits are not ordinarily ascertainable by actuarial valuation. It is necessary, therefore, to fix some arbitrary method of determining the taxable income of companies transacting these kinds of business, and under rule 31 this is done by taking 15 per cent., of the premium income in the "previous year".

142. *Liability of instruments presented to or issued by Income-tax authorities to Stamp-duty and Court Fees.*

Affidavits.—(i) Exemption (b) to Article 4, Schedule I, Indian Stamp Act, 1899, does not apply to an affidavit required for the immediate purpose of being filed or used in any Income-tax proceedings or before the Income-tax Officer or the Assistant Commissioner or the Commissioner, because none of these officers is a 'Court'.

Copies or Extracts.—(ii) Under Article 24, Schedule I, *ibid*, all copies or extracts certified to be true copies or extracts by officers in the Income-tax Department are liable to stamp duty if under the law they are not chargeable with Court-fees.

Powers of Attorney (Authorisation Letters).—(iii) A bare letter of authorisation, *i.e.*, written statement by an assessee that a certain person appears on his behalf, does not require to be stamped as a "power of attorney". A "power of attorney" is a document which renders it safe for a third person to treat the agent as though he were the principal. Whether a document that is more than a bare letter of authorisation, does, in fact, entitle the agent to bind the principal is a matter of fact that can only be decided with reference to the facts of each case. If it is a "power of attorney" it is liable to stamp duty. The power of attorney should be stamped as an authority to act in a single transaction [Article 48(c) of Schedule I]. There is, however, nothing to prevent an Income-tax Officer granting permission to a representative to appear without acting on behalf of an assessee, *i.e.*, merely to produce or explain accounts, etc.

Orders—Copies of.—(iv) Under Schedule I, Article 6, of the Court-fees Act, 1870, every copy of an order passed by an officer

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—<i>contd.</i>						
A. 5.—MEDICAL ESTABLISHMENT—<i>concl'd.</i>						
A. 5 (2).—PAY OF ESTABLISHMENTS:						
13	13	Sub-assistant Surgeons, compounders, dressers, midwives, etc., (at rates varying from Rs. 14 to Rs. 130)		7,820		8,000
—	—	Leave salary		360		400
13	13	TOTAL .	8,078	8,180	7,700	8,400
A. 5 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling and other allowances	1,564	1,430	1,300	1,400
A. 5 (4).—CONTINGENCIES:						
		Postage and telegram charges		80		100
		Menial charges		2,520		2,000
		Dietary charges		310		400
		Cost of medicines		2,980		3,200
		Clothing and bedding		90		200
		Office expenses and miscellaneous contingencies		1,120		1,400
		Purchase of one microscope with accessories for a small clinical laboratory and one high pressure steam steriliser for the hospital at khewra.		..		(a) 2,000
		TOTAL .	6,104	7,100	7,000	9,300
A. 6.—CONTRIBUTION TO THE DEPRECIATION FUND						
			2,91,526	2,99,000	2,82,000	2,80,100
A. 7.—RENEWALS AND REPLACEMENTS OF WASTING ASSETS MET FROM DEPRECIATION FUND:						
A. 7 (1).—EXPENDITURE ON RENEWALS AND REPLACEMENTS						
			1,451	100	2,190	2,200
A. 7 (2).—DEDUCT—AMOUNT TRANSFERRED FROM DEPRECIATION FUND						
			—1,451	—100	—2,190	—2,200

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 362—363, paragraph 28.



Account.	Actual 1928-29.	Budget 1929-30.	Revised Estimate, 1929-30.	Budget 1930-31.
	Rs.	Rs.	Rs.	Rs.
ADDITIONAL INDIAN STORES DEPARTMENT—contd.				
A. GENERAL ADMINISTRATION				
WORKING EXPENSES				
1. EXPENSE OF CURRENT OPERATION	1,11,000	1,11,000	1,32,000	1,11,000
2. EXPENSE OF ACCUMULATED INDIAN STORES	31,311	31,310	31,310	31,300
3. TRANSFERRED CHARGES				
(a) From other (b) To other	2,000 73,000	2,000 73,000	2,000 73,000	2,000 73,000
B. GENERAL ADMINISTRATION				
EXPENSES OF ESTABLISHMENT				
1. Salaries, allowances, and other charges payable to employees		11,000		22,400
2. Salaries, allowances, and other charges payable to contractors		17,700		34,000
3. Salaries, allowances, and other charges payable to other persons		1,200		1,200
4. Salaries, allowances, and other charges payable to other persons		3,300		3,300
5. Other	21,000	66,870	37,000	67,000
C. PAY OF EMPLOYEES, PENSIONERS.				
60 60 Temporary employment, leave pay, and other ex- traordinary allowances to employees from Rs. 25 to Rs. 500		31,980		31,300
61 61 Clerks (10 to Rs. 1000 from Rs. 30 to Rs. 500)		18,070		19,300
62 62 Three clerks 12-1000				(1) 1,500
63 63 Temporary establishment (employees varying from Rs. 15 to Rs. 50)		1,43,600		1,38,000
64 64 Temporary establishment		3,100		3,200
65 65 Leave salary		1,700		1,900
66 66 Share of pay transferred from other branches of the department		25,500		13,200
Total	2,14,316	2,47,010	2,47,700	2,50,600

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, page 355, paragraph 26.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*concl.*B.—REVENUE EXPENDITURE—
PREVENTIVE ESTABLISHMENT—
*concl.*B. 3.—ALLOWANCES, HONO-
RARIA, ETC. :

Travelling allowance		28,360		31,400
House rent and other allowances		10,370		10,200
House-rent and other allowances		..		(a) 200
TOTAL	40,114	38,730	40,000	41,800

B. 4.—SUPPLIES AND SER-
VICES :

Petty construction and repairs		12,200		12,400
Arms and accoutrements		540		600
Water supply charges		200		200
Purchase of plant and machinery		2,200		3,500
Maintenance of tools and plant		10		200
TOTAL	21,365	15,150	13,200	16,900

B. 5.—WORKS :

KOHAT MINES DIVISION.

Lump provision for Minor Works estimated to cost Rs. 20,000 or less		3,800		11,000
INTERNAL BRANCH				
Lump provision for Minor Works estimated to cost Rs. 20,000 or less		4,300		..
TOTAL	4,175	8,100	5,000	11,000

B. 6.—CONTINGENCIES :

Postage and telegram charges		2,390		2,400
Purchase, repair and carri- age of tents		1,280		1,700
Menial charges		2,430		2,500
Telephone charges		360		500
Rents, rates and taxes		970		1,000
Tour charges		7,830		7,700
Office expenses and miscel- laneous contingencies		4,450		4,000
Clothing charges		6,240		6,500
Commission payable to Post offices for issuing Salt- petre Licenses . . . . .		..		(b) 4,000
TOTAL	17,855	25,950	27,000	30,300

20. (a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume, IX, No. 6, page 355, paragraph(b) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, page 7, paragraph 14.

Agricultural income—*contd.*

- exemption not applicable to income from agriculture abroad S. 2 (1), P. 2.
- forest or trees—income derived from, when not liable P. 2.
- income partly derived from agriculture, assessment of R. 23, 24, P. 2.
- non-agricultural income from permanently settled land, not exempt P. 2.
- power of Central Board of Revenue to make rules for assessment of S. 59 (2) (a) (i).
- Agricultural produce, market value of R. 24.
- sale of raw, by cultivator, etc., income from, exempt P. 2.
- Air Force, wound and injury pensions exempt P. 17 (29), (30).
- Allowance, benefit or perquisite, special, exempt S. 4 (3) (vi), P. 33.
- Allowances, house-rent, when exempt P. 33.
- Allowances, inadmissible. (See Deductions from taxable income).
- Allowances in assessing business income, admissible—
- animals, dead or useless S. 10 (2) (vii), P. 61.
- auditing of accounts, expenditure on, when admissible P. 64.
- bad debts (see 'Bad debts').
- bonus or commission paid to an employee, when admissible S. 10 (2) (viii), P. 63.
- borrowed capital, interest on S. 10 (2) (iii), P. 57,
- business taxed for the first time—
- Accumulated depreciation to be allowed year by year P. 59.
- debentures, interest on P. 57.
- depreciation on buildings, machinery, plant or furniture, etc. S. 10 (2) (vi), P. 59, R. 8-9.
- excess of — over profits, how to be adjusted S. 10 (2) (vi), P. 59.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*C.—REVENUE EXPENDITURE—
SALT COMPENSATIONS:

<i>Ahar State</i>		1,25,000		1,25,000
<i>Bharatpur State</i>		1,50,500		1,50,500
<i>Bahawalpur State</i>		80,000		80,000
<i>Dholpur State</i>		25,790		25,800
<i>Gwalior State</i>		3,12,500		3,12,500
<i>Holkar State</i>		61,880		61,900
<i>Jaipur State</i>		6,88,310		6,88,300
<i>Jodhpur State</i>		9,61,400		9,61,400
<i>Kishengarh State</i>		33,000		33,000
<i>Kohat chiefs</i>		50,000		50,000
<i>Mewar State</i>		2,04,150		2,04,200
<i>Royalty payable to the Jodhpur and Jaipur States under the Sambhar Lake treaty</i>		6,32,470		4,37,100
<i>Sirohi State</i>		10,800		10,800
<i>Tonk State</i>		20,000		20,000
<i>Other Indian States</i>		81,020		81,000
TOTAL	33,58,651	34,36,820	33,74,500	32,41,500

D.—CAPITAL EXPENDITURE—

CHARGED TO REVENUE—
CAPITAL OUTLAY ON SALT
WORKS:

D. 1.—BAGS:

Cost of bags		2,48,750		1,98,500
<i>Deduct—Recoveries on account of cost of bags</i>		—2,28,750		—1,90,000
TOTAL	—93,170	20,000	—10,000	8,500

D. 2.—PLANT AND MACHINERY.

SALT RANGE DIVISION.

Lump provision for plant and machinery estimated to cost Rs. 20,000 and less		40,190		2,500
Conversion of 100 Wooden Tubs into steel bodied tubs at <i>Khewra</i>		22,100		..
Lump provision for plant and machinery estimated to cost Rs. 20,000 and less. . . . .		..		(a)19,400
TOTAL	—76,848	62,290	60,000	21,900

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 562—563 and 568, paragraphs 25 and 33.

Allowances in assessing income from other sources, admissible	
interest on loan raised to purchase securities	S. 12 (2), P. 68.
banker's certificate	P. 68.
Allowances in assessing professional earnings, admissible	
furniture, office equipment or instruments, replacement, cost of	S. 11 (2), P. 67, 69.
	S. 11 (2), P. 67.
Allowances in assessing property, admissible—	
collection charges	S. 9 (1) (vi), P. 46.
not to exceed 6 per cent	R. 7.
charge secured on property and interest thereon	S. 9 (1) (iv), P. 44.
ground rent	S. 9 (1) (iv) & (v), P. 69.
insurance	S. 9 (1) (iii), P. 44.
insurance against loss of rent, premium, when admissible	P. 44.
land revenue	S. 9 (1) (v), P. 69.
method of calculation	P. 40.
mortgages, interest due under	S. 9 (1) (iv), P. 44.
rent, legal expenses incurred in recovering	P. 46.
rent, unrealised	P. 17 (37), 47.
repairs	S. 9 (1) (i) & (ii), P. 43.
unrealised rent	P. 17 (37), 47.
vacancies	S. 9 (1) (vii), P. 48.
Allowances in assessing property, inadmissible	P. 42, 69.
Allowances, leave, paid in United Kingdom when liable	P. 38 (See Exemptions).
Amortisation of capital, depreciation on account of, inadmissible	P. 59.
Angul, District of, application of the Act to	P. 1.
income of persons, other than persons in the service of the Government, residing in, exempt	P. 17 (35).
Annual value, of house property, defined	S. 9 (2), P. 41.
of house property in owner's residential occupation, defined	S. 9 (2), Prov., P. 41.
Annuity, deferred, exemption	S. 7 (1), Prov., P. 11, 73.
Annuity, included in term "salary"	S. 7 (1), P. 36.
Annuity, under will, liable	P. 34.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*concl'd.*

D.—CAPITAL EXPENDITURE
CHARGED TO REVENUE—
CAPITAL OUTLAY ON SALT
WORKS—*concl'd.*

D. 3.—STORES :

Cost of stores		1,78,000		1,40,900
<i>Deduct</i> —Recoveries on account of stores issued		—1,58,000		—1,30,000
TOTAL	20,786	20,000	—38,000	10,900

D. 4.—WORKS :

RAJPUTANA SALT SOURCES.

Lump provision for works esti- mated to cost Rs. 20,000 and less		89,290		..
Lump provision for works estimated to cost Rs. 20,000 and less . . . . .		..		(a)32,300

SALT RANGE DIVISION.

Construction of a combined office for General Manager, Assistant Commissioner, etc., Khewra		40,000		..
Protection of Khewra Mine		31,000		10,000
Lump provision for works esti- mated to cost Rs. 20,000 and less		1,12,420		61,100
Lump provision for works estimated to cost Rs. 20,000 and less . . . . .		..		(a)37,300
TOTAL	2,07,008	2,72,710	1,09,000	1,40,700

E.—*DEDUCT*—PROBABLE SAVINGS

TOTAL for A. O., I. S. D.	65,76,948	70,38,000	67,79,000	68,41,000
<i>Non-voted</i>	<i>38,97,726</i>	<i>39,49,000</i>	<i>38,58,000</i>	<i>37,91,000</i>
<i>Voted</i>	<i>26,79,222</i>	<i>30,89,000</i>	<i>29,21,000</i>	<i>30,50,000</i>

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 357—359 and 369, paragraphs 24 and 40.

אשרור לרשות מקומית, approval of Local Government when required	P. 35 (ii).
Arrear of rent of land, interest on—when liable to income-tax	P. 2.
Assessee, defined	S. 2 (2), P. 3.
personal attendance of	S. 23 (2), 61, P. 90, 116.
personal expenses of, deduction inadmissible	P. 53.
representation of, in proceedings.	S. 61, P. 90.
returns, must be signed by	P. 90.
Assessment	S. 23.
cancellation of, by Assistant Commissioner on appeal	S. 31 (3).
cancellation of, by Income-tax Officer, when sufficient cause shown	S. 27, P. 86.
confirmation of, on appeal	S. 31 (3).
discontinuance of business	S. 25 (1), (2), P. 96.
enhancement of, by Assistant Commissioner on appeal	S. 31 (3), (a), P. 102.
appeal against such order	S. 32, P. 103.
appellant to show cause against order of enhancement.	S. 31 (3), Prov.
fresh assessment, on appeal	S. 31 (3) (b).
fresh assessment when sufficient cause shown, by Income-tax Officer	S. 27, P. 86.
appeal against refusal to make fresh assessment	S. 30 (1), P. 101.
income escaping assessment, method of assessing	S. 34, P. 105.
individual members of firms, associations and companies, power to assess	S. 23-A.
mistakes in, rectification of	S. 35 P. 106.
order of	S. 23 (3).
copy of, to be granted free	P. 99.
place of	S. 64, P. 138.
Assets, wasting, depreciation on, inadmissible	P. 59.
Assistant Commissioner, appeal to, against assessment, penalty for concealment, or failure to give notice of discontinuance of business, or refusal to make fresh assessment	S. 30 (1), P. 51, 86, 88, 101.
forfeiture of right of	S. 30 (1), Prov., P. 88, 101.

NUMBERS.			Actuals,	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
MADRAS.						
F.—DIRECTION :						
F. 1.—PAY OF OFFICERS :						
1	1	Collector of Salt Revenue, [Pay in the Superior Scale of the I. C. S. not exceeding Rs. 2,000 (Exclusive of Overseas pay) plus special pay Rs. 200] .		23,300		24,500
1	1	Secretary (Assistant Commissioner) (600—50—900 and special pay 100) .		9,500		10,100
3	3	Assistant Commissioners 1 (1,000—100—1,200), 2 (600—50—900) .		28,400		26,800
12	12	Inspectors (at rates varying from Rs. 300 to Rs. 540)		63,500		66,800
—	—	Leave salary		5,000		5,300
			<i>Non-voted</i> .	22,265	23,300	23,000
			<i>Voted</i> .	99,230	1,06,400	99,200
17	17	TOTAL .	1,21,495	1,29,700	1,22,200	1,33,500

F. 2.—PAY OF ESTABLISHMENTS :						
187	187	Assistant inspectors and sub-inspectors (at rates varying from Rs. 60 to Rs. 275)		2,61,300		2,66,900
—	—	Revision of pay of sub-Inspectors on a time-scale basis .		..		(a) 1,500
166	166	Superintendents, clerks, etc. (at rates varying from Rs. 35 to Rs. 250) .		1,13,355		1,16,800
1,630	1,630	Servants (at rates varying from Rs. 12 to Rs. 35) .		3,15,430		3,18,200
—	—	Temporary establishment .		1,00,000		78,900
—	—	Leave salary		21,630		22,200
1,983	1,983	TOTAL .	7,50,508	8,11,715	7,64,000	8,07,500

F. 3.—ALLOWANCES, HONORARIA, ETC. :

				{ 2,700		2,900
		Travelling allowance .		{ 51,000		55,000
		House-rent and other allowances		9,404		9,000
		Cost of passages granted under the Superior Civil Services Rules, 1924 .		4,000		2,000
			<i>Non-voted</i> .	2,854	2,700	2,400
			<i>Voted</i> .	70,246	64,404	64,400
TOTAL .			73,100	67,104	66,800	68,000

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, para 2-4, paragraph 11.

- Borrowed capital, interest on.** (See Allowances.)
- British Baluchistan, application of the Act to** . S. 1 (2), P. 1.
- British Indian Subject, income paid to, outside British India, when chargeable** S. 7 (2), P. 1, 15, 37.
- Buildings.** (See Allowances, Deductions from taxable income, Property.)
- Burglary Insurance Company, assessment of** . P. 141.
- Business, assessment of profits from.** (See Allowances, Deductions from taxable income—Exemptions.)
- casual gains from, assessable S. 4 (3) (viii), P. 34.
- change of ownership, liability of successor S. 26 (2), P. 98.
- deductions admissible in assessing (See Allowances.)
- deductions inadmissible in assessing (see Deductions from taxable income) . P. 53.
- definition of S. 2 (4), P. 52.
- discontinuance of, assessment (business assessed under Act of 1918) . . . S. 25 (3), P. 14, 96.
- discontinuance of, assessment (businesses commenced after March 1922) . S. 25 (1), P. 14, 96.
- discontinuance of, assessment on period subsequent to end of previous year, discretionary P. 14.
- discontinuance of, notice to be given by assessee S. 25 (2).
- penalty for failure to give notice . S. 25 (2).
- appeal against penalty . . . S. 30 (1), P. 101.
- discontinuance of, assessment, notice to be given to assessee S. 25 (4).
- discontinuance of, recovery of tax . S. 44, P. 96.
- Business abroad.** (See Non-residents.)
- Business abroad, profits and gains of, when taxable** . S. 4 (2), P. 15.
- Business connection in British India.** (See Non-residents.)
- Business expenses** (see Allowances, Deductions from taxable income).
- Business premises** (see Allowances, Deductions from taxable income).
- annual value of, not taxable under "Property" S. 9 (1), P. 40.
- Business, branch, power of Income-tax Officer** . S. 64 (4), P. 35, (iv), 83.
- new, assessment of P. 90.

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
MADRAS— <i>contd.</i>				
F.—DIRECTION— <i>concl.</i>				
F. 4.—SUPPLIES AND SERVICES:				
Customs duty on Government Stores		100		100
Arms and accoutrements		800		1,000
Clothing and uniform		17,200		17,000
Workshop charges at the Madras Depot		7,000		7,500
TOTAL	27,266	25,100	24,300	25,600
F. 5.—CONTINGENCIES				
Miscellaneous contingent expenditure	51,157	59,850	54,100	53,800
F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC.:				
Moiety of pay of the Sandspit plantation establishment at Negapatam		144		200
Amount paid to Local government on account of three salt credit clerks including leave and pensionary contribution		2,137		2,100
TOTAL	4,401	2,281	2,300	2,300
F. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.:				
<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc.</i>		750		600
Discretionary grants		750		800
Non-voted	702	750	600	600
Voted	750	750	700	800
TOTAL	1,452	750	1,300	1,400
F. 9.—DEDUCT—PROBABLE SAVINGS:				
	...	—65,000	—25,000	—46,000
G.—WORKS:				
G. 1.—BUILDINGS:				
Provision for other works	1,65,306	2,00,000	1,92,000	1,80,000
G. 2.—ROADS				
	55,356	85,000	80,000	60,000
G. 3.—PETTY CONSTRUCTION AND REPAIRS				
	40,896	45,000	40,000	40,000
H.—SALT PURCHASE AND FREIGHT:				
Purchase of Salt (manufacturer's share)		2,50,000		2,57,000
Manufacture, conveyance and storage of salt		1,44,000		1,52,000
Rates and taxes		1,500		1,000
Miscellaneous charges		3,000		3,000
TOTAL	96,913	3,98,500	2,20,000	4,13,000

Commissioner of Income-tax—*conold*,

- power to direct recovery of arrears of income-tax like municipal tax or local rate and by what authority . . . S. 45 (3) & (4), P. 115.
- power to impose penalty for failure to distribute profits in accordance with terms of partnership deed . . . S. 28 (2), P. 87.
- power to issue commission . . . S. 37 (c).
- power to levy penalty for concealing income . . . S. 28 (1), P. 87.
- copy of order to be sent to Income-tax Officer . . . S. 28 (2).
- power to rectify mistakes . . . S. 35, P. 103.
- power to reduce partners' assessment when firm's assessment is reduced . . . P. 104.
- power to refer case to High Court . . . S. 66, P. 139.
- may allow interest on refund in such cases . . . S. 66 (7), Prov.
- power to sanction prosecution for disclosure of information by public servant . . . S. 54 (2), Prov.
- power to summon witnesses and documents . . . S. 37 (b).
- power to take evidence on oath . . . S. 37 (a).
- powers of review (See Review powers) . . . S. 33, P. 35 (i), 104.

NUMBERS.	Actuals, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1929-30. 01. 01.	Rs.	Rs.	Rs.	Rs.

MADRAS—contd.

I.—SALT COMPENSATIONS:

Paid under the agreement with the French Government, dated 17th March 1918	4,47,000	4,47,000	4,47,000	4,47,000
For the repayment of excise duty levied on salt manufactured in French India	21,000	21,000	21,000	21,000
Paid to other individuals	8,000	17,000	17,000	17,000
Non-voted	4,76,000	4,75,000	4,75,000	4,75,000
Voted	8,000	17,000	17,000	17,000
Total	4,84,000	4,92,000	4,92,000	4,92,000
Total for Madras	18,74,708	22,48,000	22,07,000	22,98,000
Non-voted	17,72,000	19,62,000	19,47,000	20,00,000
Voted	1,02,708	18,86,000	18,29,000	17,98,000

BOMBAY.

F.—DIRECTION:

F. 1.—PAY OF OFFICERS:

1	1	Collector of Salt Revenue (470 to 500)	27,000	27,000
1	1	Principal Assistant to the Collector of Salt Revenue (300 to 350)	4,450	5,050
1	1	Chief Accounts Officer (300 — duty allowance 150)	11,400	11,400
6	6	Assistant Collectors (1,500—50—2,000 and 2,500—50—3,000—50—1,000)	57,440	58,970
1	1	Assistant Collector of Land Customs, Fremington (300—50—300—50—1,000)	11,225	11,700
1	1	Assistant Surgeon (300—400 — Special pay 75)	6,500	6,500
1	1	Superintendent of Lights (450—40—550)	8,500	9,000
—	—	Special pay	—	9,000
—	—	Leave salary	5,750	5,750
—	—	Leave salary for the Assistant Collector of Land Customs	885	885
—	—	Lump retirement	—	—5,000
		Non-voted	97,701	97,000
		Voted	97,557	1,04,970
12	12	Total	1,94,578	1,92,650

(c) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume XX, No. 1, pages 7-8, paragraph 15.

Co-operative societies, dividends of, exempt from	
income-tax	P. 18.
liable to super-tax.	P. 18.
interest on securities held	
by, liable to income-tax	P. 18.
profits of, exempt from in-	
come-tax	P. 18.
liable to super-tax	P. 18.
set off of loss under any	
head of income that is	
exempt from tax against	
any head of income that	
is not so exempt	P. 18.
Copies, of assessment orders, to be granted free	P. 99.
Courts, civil, jurisdiction barred	S. 67.
indemnification of	S. 65.
receiver appointed by, taxable on	
behalf of estate	S. 41, P. 108.
salaries withheld under orders of,	
liability to tax	P. 36.
High (see High Court).	
Courts of Wards, chargeable to tax	S. 41, P. 108.
indemnification of	S. 65.
Cultivator, proceeds of sale of raw produce by,	
exempt	P. 2.
Death or injuries, compensation for, not liable	S. 4 (3) (v), P. 17. (28) & (29).
Debenture-holders, register of, power of Assistant	
Commissioner and Income-	
tax Officer to inspect	S. 39, P. 89.
prosecution for refusing to	
allow inspection, etc.	S. 51 (e).
Debentures, foreign, interest on, when liable	P. 16.
Deduction of income-tax (see Refunds).	
omission to deduct direct	
levy of tax	S. 19, P. 76.
Deduction of income-tax from interest on securities	S. 18 (3), P. 34, 39; 78.
certificate by Income-tax Officer authorising	
non-deduction, or deduction at lower rate.	P. 78.
failure to deduct, personal liability	S. 18 (7), P. 76.
prosecution	S. 51 (a).
from salaries	S. 18 (2) P. 36, 73, 77.
arrears of tax, deduction of	S. 46 (5), P. 115.
failure to deduct, personal liability	S. 18 (7), P. 76.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
BOMBAY—contd.					
F.—DIRECTION—contd.					
F. 2.—PAY OF ESTABLISHMENTS :					
102	102	Chief Inspectors, inspectors and other preventive officers (at rates varying from Rs. 70 to Rs. 500).	2,28,132		2,34,662
714	715	Clerks and Accountants (at rates varying from Rs. 25 to Rs. 350)	4,81,443		4,89,838
4,205	4,213	Guards and servants (at rates varying from Rs. 18 to Rs. 80)	{ 1,950		1,752
			{ 10,72,183		10,72,110
—	—	Supersession of existing graded system of pay of Salt Department peons by a time-scale in the Bombay City.	..		(a) 154
3	3	Establishment at Bhandup dispensary (at rates varying from Rs. 12 to Rs. 200)	1,776		1,860
3	3	Medical Establishment at Mauripur Dispensary (at rates varying from Rs. 20 to Rs. 200)	2,796		2,880
150	150	Boat establishment, engine driver, syrang, etc. (at rates varying from Rs. 19 to Rs. 125)	37,816		37,816
2	2	School establishment at Kharaghoda (at rates varying from Rs. 25 to Rs. 50)	852		852
7	7	Medical establishment at Kharaghoda (at rates varying from Rs. 12 to Rs. 75) + Rs. 15 special pay.	3,168		3,168
—	—	Temporary establishment	17,816		17,505
—	—	Leave salary	{ 50		222
—	—	Bad climate allowance	{ 49,282		47,637
—	—	Bad climate and compensatory allowances to establishments in the Bombay Salt Department serving in unhealthy and isolated localities.	{ 168		168
—	—	Temporary Establishment for Viramgam Customs Line	70,332		71,296
—	—	Lump reduction	..		—1,00,000
		<i>Non-voted</i>	1,749	2,000	1,800
		<i>Voted</i>	18,41,954	19,65,764	19,17,346
5,186	5,195	TOTAL	18,43,703	19,67,764	19,19,320

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 353-355, paragraph 19.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, page 351, paragraph 14 and No. 16, page 914, paragraph 4.

BOMBAY—*contd.*F.—DIRECTION—*contd.*

F. 3.—ALLOWANCES, HONORARIA, ETC.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
Cost of passages granted under the superior Civil Services Rules, 1924		{ 400 1,500		{ 1,500
Travelling allowance		{ 4,350 1,40,455		{ 4,500 1,42,676
Local allowance		{ 40,415 1,350		{ 40,500 1,250
House rent and other allow- ances		{ 50,985		{ 53,951
Rewards		{ 3,000		{ 3,000
Lump reduction		{ ..		{ -3,000
Non voted	3,632	6,130	4,600	5,562
Voted	2,24,651	2,36,418	2,33,000	2,38,640
TOTAL	2,28,283	2,42,548	2,37,600	2,44,502

F. 4.—SUPPLIES AND SERVICES:

Payments to Railway Cos., for collecting Salt Statistics		2,040		2,040
Payment to the B. B. & C. I. Railway for examina- tion of wagons for cus- toms purposes and collection of customs duty at Virangam and Dhandhuka		36,000		36,000
Boat, stores and repairs		30,000		30,000
Clothing charges		30,630		30,630
Scales and weights		13,600		8,000
Supply of Medicines		5,500		5,750
Supply of clothing to crew		1,500		1,700
Purchase of land		2,000		1,500
Purchase of boats		3,000		2,500
Rewards		500		500
Boat allowance		32,839		33,007
TOTAL	1,09,752	1,57,609	1,46,000	1,51,627

scontinued business--concl'd.

penalty for failure to give notice	S. 25 (2).
appeal against penalty	S. 30 (1), P. 101.
period within which claim to assessment under Section 25 may be made	P. 93.
recovery of tax	S. 44, P. 93.
Discontinued firm or partnership, liability of members	S. 44, P. 96.
Dismissal, appeal by Assistant Commissioner or Income-tax Officer to Local Government against	P. 35.
District Board, included in "Local Authorities"	P. 8.
Dividend, certificate to be furnished to recipient by Principal Officer of Company	S. 20, P. 82, 116.
not in proper form, when accepted	P. 82.
duplicates of certificates when accepted	P. 82.
returns by Principal Officers of Companies	S. 19-A.
form of certificate	R. 14, P. 82.
prosecution for failure to furnish	S. 51 (b).
income-tax on, not payable by shareholder	S. 14 (2) (a), P. 11.
refund of	S. 48 (1), R. 36-40, P. 116.
super-tax on, payable by shareholder	S. 55, P. 130.
tea-companies. 40 per cent. of, from, to be included in shareholders' total income	R. 24, P. 2.
Dividing Society, assessment of	P. 141.
Documents. (See Evidence.)	
Dominion Government, trade conducted by—	
liability to tax	P. 5.
Double income-tax, claim, for relief after period of limitation, when admissible	S. 50.
Corporation Profits Tax (United Kingdom) not to be deducted	P. 120.
relief in case of companies assessed separately in India but jointly in the United Kingdom	P. 120.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1929-30.
	Rs.	Rs.	Rs.	Rs.

BOMBAY—*contd.*

F.—DIRECTION—*concl'd.*

F. 5.—CONTINGENCIES :

Contract contingencies		{ 370		
		{ 96,545		
Rents, rates and taxes		22,680		
Purchase of bicycles		300		
Service postage and tele-grams		17,000		
Other contingent expenditure		{ 20,150		
Amelioration of the condition of Agarias		2,500		
<i>Non-voted</i>	370	370		
<i>Voted</i>	1,32,462	1,32,462		
TOTAL	1,32,832	1,32,832		

F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :

Add— $\frac{1}{4}$ th portion of combined Salt and Excise Department in Sind from 6—Excise

75,730

75,730

F. 7.—GRANTS IN-AID, CONTRIBUTIONS, ETC.:

Contributions for passages of officers transferred to or from other Governments, Departments, etc.

200

Other contributions

TOTAL

F. 8.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:

Deduct—Contributions

Deduct—Amount recovered from the Government of Sind in combined Salt and Excise establishments being the salary, etc. of the Account Officer

F. 9.—DEDUCT—PROBATIONARY SALARIES

Exemptions from income and super-tax—*contd.*

British Warrant and Non-Commissioned Officers, education of children, free, or grants for—value of	P. 17 (33).
Bua tax, income derived from	P. 17 (3).
certificate by Income-tax Officer authorising non-deduction	P. 78.
casual or non-recurring receipts	S. 4 (3) (vii), P. 34.
charitable or religious institutions, income from voluntary contributions	S. 4 (3) (ii), P. 21.
charitable or religious purpose, income derived from property held for	S. 4 (3) (i), P. 21.
Colonial Treasury, leave allowance or salary drawn from	P. 17 (21).
Colonial Treasury, pensions drawn from	P. 17 (24).
Consuls, Representatives and Consular employees, foreign, official salaries and fees of	P. 17 (1).
Co-operative Societies, profits of (but not interest on securities)	P. 18.
death or injuries, compensation for	S. 4 (3) (v).
deferred annuity*—sums deducted by Government from salary to provide	S. 7 (1), Prov., P. 11, 73.
included in total income	S. 16 (1), P. 11.
limit of one-sixth of salary	S. 7 (1), Prov.
Delhi camp and moving allowance	P. 33.
District of Angul, persons, other than persons in the service of the Government, residing in the, income of	P. 17 (34).
dividend* received by shareholder, if company taxed	S. 14 (2) (a).
included in total income	S. 16 (1).
education, scholarship for	P. 17 (5), 20.
educational institution, income of, from fees, etc.	P. 17 (12).
Government securities held by Ruling Chiefs and Princes of India, interest on	P. 17 (8), 78.

*Note exempt from super tax.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
BOMBAY—concl'd.					
G.—WORKS :					
G. 3.—PETTY CONSTRUCTION AND REPAIRS					
		99	100	100	100
		99,148	90,000	76,000	1,11,000
H.—SALT PURCHASE AND FREIGHT:					
			6,00,000		7,03,125
			..		(a) 46,875
			60,000		53,000
	TOTAL	6,04,758	6,60,000	6,86,000	7,93,000
I.—SALT COMPENSATIONS :					
<i>Salt compensations payable to</i>					
		67,530	68,000	68,000	68,000
		4,433	6,000	6,000	6,000
<i>Western India States Agency—</i>					
		11,548	20,000	13,000	13,000
	<i>Non-voted</i>	79,078	88,000	81,000	81,000
	<i>Voted</i>	4,433	6,000	6,000	6,000
	TOTAL	83,511	94,000	87,000	87,000
	TOTAL FOR BOMBAY	32,89,167	34,19,000	34,37,000	36,22,000
	<i>Non-voted</i>	1,12,249	1,24,000	1,08,000	1,11,000
	<i>Voted</i>	31,76,918	32,95,000	33,29,000	35,11,000

INDIA (BENGAL).

F.—DIRECTION.

F. 2.—PAY OF ESTABLISHMENTS :					
21	19	Executive subordinates, clerks, etc. (at rates varying from Rs. 27 to Rs. 290)		18,300	15,400
63	61	Servants (at rates varying from Rs. 13 to Rs. 20)		12,000	11,800
—	—	Temporary establishment		200	200
—	—	Leave Salary		1,800	1,600
84	80	TOTAL	30,099	32,300	29,000
F. 3.—ALLOWANCES, HONORARIA, ETC. :					
		House rent and other allowances	1,031	1,400	600

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 5, page 213 paragraph 18.

Exemptions from income and super-tax—*contd.*

invalid pensions. (See pensions below.)	
premia paid from Provident Fund—rebate not admissible	P. 73.
registered firm — partner — rebate admissible	P. 73.
International Labour Office, salaries of Correspondent and his staff	P. 17 (18).
Jangi Inams	P. 17 (9).
leave allowance or salary paid in United Kingdom or Colonies	S. 17 (21), (22), (23).
Light-house keepers in the Red Sea, salaries of	P. 17 (25).
local authority, income of	S. 4 (3) (iii).
Mysore Durbar bonds, 1920-21	P. 17 (27).
partner's share in the profits of a firm which has discontinued business when exempt	P. 18.
passage money, widows and orphans, contributions made by an officer to provide	P. 73.
pension, sum paid in commutation of	S. 4 (3), (v).
pensions, drawn in Colonies or United Kingdom	P. 17 (24).
pensions, military, naval or air forces, invalid or wound	P. 17 (28) & (29).
Perquisites, value of, free passage—free tiffin, etc., not convertible into money	P. 33.
Perquisites—free residences—high officials	P. 17 (36).
Post Office cash certificates, yield of	P. 17 (10).
Post Office, Government securities purchased through, interest on	P. 18.
included in total income	P. 18.
Post Office Savings Bank, interest on deposits	P. 17 (11).
Power of Governor-General to exempt income or reduce rate	S. 60.
Property held under trust, etc., for religious or charitable purposes—interpretation	P. 21.
Provident Funds. (See under major head "Provident Funds".)	
Regimental mess or Band Fund, compulsory payment to	P. 17 (6).
Rent payable but not paid by a tenant of an assessee, when exempt	P. 17 (37), 47.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30,	1930- 31.	Rs.	Rs.	Rs.	Rs.

INDIA (BENGAL)—*concl'd.*F.—DIRECTION—*concl'd.*

F. 4.—SUPPLIES AND SERVICES :

Charandar's and ghat muharirs' fees			26,000		26,000
Purchase and repair of scales and weights			17,500		13,500
TOTAL		57,151	43,500	36,500	39,500

F. 5.—CONTINGENCIES :

Rents, rates and taxes			20,000		17,800
Office expenses and miscellaneous Contingencies			17,800		15,100
TOTAL		28,941	37,800	31,800	32,900

F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :

Amount paid to Provincial Government for combined Salt and Excise establishments		2,00,000	2,00,000	2,00,000	2,00,000
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I.—SALT COMPENSATIONS :

<i>To French Government</i>		20,000	20,000	20,000	20,000
TOTAL FOR INDIA (BENGAL)		3,37,222	3,35,000	3,20,000	3,22,000
<i>Non voted</i>		20,000	20,000	20,000	20,000
<i>Voted</i>		3,17,222	3,15,000	3,00,000	3,02,000

BURMA.

F.—DIRECTION :

F. 1.—PAY OF OFFICERS :

1	1	Commissioner of Salt Revenue (Special pay at Rs. 200 of the Commissioner of Income Tax)		3,000		3,000
1	1	Collector of Salt Revenue (1,000—50—1,250).		12,080		13,100
2	2	Superintendents (400—50—900)		14,230		13,200
—	—	Lump reduction . . . . .		..		—1,800
		<i>Non-voted</i>		1,703	3,000	3,000
		<i>Voted</i>		17,998	26,310	24,500
4	4	TOTAL		19,701	29,310	27,500

Fiduciaries, liability of	S. 41, 41, P. 108.
indemnification of	S. 65.
Fire Insurance Company, assessment of	P. 28, 29, 32, P. 123
premium deduction when allowed	S. 9 (1), 10, 11 (2), (3), P. 11, 28.
Firm, change in constitution, liability for tax for previous year	S. 28 (1), P. 97.
definition of	S. 2 (1), P. 11.
discontinuance of assessment	S. 25, P. 96.
individual members, power to assess	S. 23-1.
liability of partners for tax	S. 11, P. 66.
notices, how served on	S. 22 (2), P. 137.
partners in (registered or unregistered), proportionate share of profits included in individual total income for income-tax	S. 14 (2), (3), 16 (1), P. 71.
tax payable by, on share, only if firm not taxed	S. 14 (2), (3), P. 71.
registration of	P. 2-3, P. 11.
Firm registered, definition	S. 2 (1a), 23-1, P. 10.
assessment on, to income-tax	P. 71.
assessment to be made, so far as possible on partners	P. 71.
admission of minors to the benefits of a partnership	P. 10.
partner entitled to refund on his share, when individual income not taxable at maximum rate	S. 15 (1), P. 11 (1), P. 64, 116.
partner entitled to set off share of loss against individual income	S. 24 (1), P. 64.
partner in more than one registered firm may be allowed to set off loss in one against profits from another	P. 64.
rate of tax applicable, maximum	P. 11, P. 10, 11.
taxable minimum, not applicable	P. 11, P. 11, 11.
assessment on, to super-tax (not liable, partners liable)	S. 27, P. 11, 130.

NUMBERS.			Actuals.	Budget	Revised	Budget
1929	1930.		1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		Rs.	Rs.	Rs.	Rs.
BURMA—contd.						
F.—DIRECTION—contd.						
F. 2.—PAY OF ESTABLISHMENTS:						
48	48	Executive Subordinates (at rates varying from Rs. 60 to Rs. 350)		59,180		60,300
—	—	Personnel pay to certain Inspectors and Sub-Inspectors . . .		..		(a) 3,500
8	8	Clerks (at rates varying from Rs. 40 to Rs. 125)		5,750		5,800
70	70	Servants (at rates varying from Rs. 16 to Rs. 25)		14,750		14,800
<u>126</u>	<u>126</u>	TOTAL .	<u>58,049</u>	<u>79,680</u>	<u>77,900</u>	<u>84,400</u>

F. 3.—ALLOWANCES, HONORARIA, ETC.:

	Travelling Allowance .	17,850	19,000
	House rent and other allowances . . .	2,870	2,900
	Bangoon Compensatory allowance, House allowance and conveyance allowance for Inspector, Bangoon, and Conveyance allowance for Warehouse Officer, Moulmein .	..	(b) 2,100
	Cost of passages granted under the superior Civil Services Rules, 1924	6,840	..
	TOTAL .	<u>16,427</u>	<u>24,000</u>

F. 4.—SUPPLIES AND SERVICES:

	Clothing and uniforms	4,000	4,000
	Rewards (private persons)	1,000	1,000
	Commission to village Headmen	2,100	1,700
	Purchase, freight, etc., for Government Salt Factory in the Kyaukpadaung District	11,000	11,000
	TOTAL .	<u>1,579</u>	<u>17,700</u>

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 343-344, paragraph 4.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 344-345, paragraph 5.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

BURMA.—concl'd.

F.—DIRECTION—concl'd.

F. 5.—CONTINGENCIES :

Service postage and telegram charges .		6,000		3,000
Rents, rates and taxes .		3,600		3,400
Scales and weights .		1,000		1,000
Other contingent expenditure . . .		9,750		10,000
TOTAL .	15,328	20,350	14,000	17,400

F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :

Amount paid to Provincial government for Central government's share of combined Salt and Excise establishment { Non-voted .
Voted .

	620	..	..	..
	25,978	..	..	..
TOTAL FOR BURMA .	1,37,682	1,75,000	1,64,000	1,71,000
<i>Non-voted</i> .	<i>2,323</i>	<i>3,000</i>	<i>3,000</i>	<i>3,000</i>
<i>Voted</i> . . .	<i>1,35,359</i>	<i>1,72,000</i>	<i>1,61,000</i>	<i>1,68,000</i>

BIHAR AND ORISSA.

F.—DIRECTION :

F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :

Amount paid to Provincial government for Central government's share of combined Salt and Excise establishment .
Amount paid to Provincial government for issue of saltpetre license . . .

	76,000	76,000	76,000	76,000
	238	1,000	1,000	1,000
TOTAL FOR BIHAR AND ORISSA .	76,238	77,000	77,000	77,000

- Government of India Sterling Securities, interest on when liable P. 16.
- Government Trading Taxation Act (III of 1926) Liability to tax under P. 5.
- Governor-General, appoints Central Board of Revenue P. 35 (i).
- appoints Commissioners, subject to consideration of recommendation of Local Government S. 5 (3).
- appointments of Assistant Commissioners and Income-tax Officers by Commissioner subject to control of S. 5 (4).
- exercised through Local Government P. 35 (ii).
- power to declare income exempt from tax, reduce rate of tax, etc. S. 60.
- rule-making power of Central Board of Revenue subject to control of S. 59 (1).
- Gratuity, for services rendered not exempt P. 34.
- included in term "Salaries" S. 7 (1).
- Gratuities. (See Exemptions.)
- Ground-rent. (See Allowances.)
- Guardian, duly appointed or recognised—
- pension of minor orphans paid to. (See Pensions of minor orphan.)
- liability of, on behalf of wards S. 40, 41, P. 108.
- indemnification of S. 65.
- may be called on to furnish list of wards S. 38.
- Heads of income chargeable S. 6.
- High Court, statement of case on point of law to, by Commissioner S. 66 (1), P. 139.
- statement of case on point of law to, by Commissioner on application by assessee S. 66 (2), P. 139.
- statement of case on point of law to, application to, by an assessee, for discretion to Commissioner to make— S. 66 (3).
- limitation of period S. 66 (3), 67-A.
- assessee must have exhausted appellate powers S. 66 (2), P. 139.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	
1929. 30-	1930. 31.	Rs.	Rs.	Rs.	Rs.	
ASSAM.						
BONDED WAREHOUSE.						
F.—DIRECTION :						
F. 2.—PAY OF ESTABLISH- MENTS :						
3	3	Daroga and servants .	984	892	900	850
F. 5.—CONTINGENCIES :						
		Miscellaneous	06	108	100	120
		TOTAL FOR ASSAM	1,090	1,000	1,000	1,000

REVENUE.

See Explanatory Memorandum printed separately.

- Honoraria** (See Fees).
- House property** (see Property).
 income from dealings in, when taxable P. 34.
- House rent allowances**, when liable to tax P. 33.
- Idiot**, liability of guardian or trustee S. 40, 41, P. 108.
 indemnification of guardian S. 65.
- Income**, agricultural, exempt S. 4 (3) (viii), P. 2.
 definition of S. 2 (1), P. 2.
 exemption not applicable to income from agriculture abroad S. 2 (1), P. 2.
 agriculture, — partly derived from, assessment of R. 23, 24, P. 2.
 calculation of, fractions of rupee disregarded P. 107.
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 escaping assessment, method of assessing S. 34, P. 105.
 rate applicable S. 34, Prov., P. 105.
 foreign, when taxable S. 4 (2), 7 (2), 11 (3), 42 P. 15.
- (See Business abroad—
 Non-residents)
- heads of, chargeable S. 6, P. 13.
 return of —. (See Return of income.)
 return of—
 by company S. 22 (1), R. 18, P. 84.
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- total. (See Total Income.)
- Income-tax**, calculation of, to nearest anna S. 36, P. 107.
 Commissioner of. (See Commissioner of Income-tax).
 computation of, income-tax and excess profits duty paid in United Kingdom not a permissible deduction P. 68.
 deduction of. (See Deduction of Income-tax.)
 direct levy of S. 19, P. 76.
 double, relief in case of income taxed both in the United Kingdom and in India S. 49, P. 120.

DEMAND No. 19.

OPIUM.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to defray the Salaries and Expenses in connection with OPIUM.

Voted : Sixty-three Lakhs and Sixty-nine Thousand Rupees.

Non-voted : Eighty-eight Thousand Rupees.

II. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—PAYMENTS FOR SPECIAL CULTIVATION IN MALWA . . .	13,51,021	27,00,000	10,00,000	27,00,000
B.—PAYMENTS TO CULTIVATORS IN THE UNITED PROVINCES :				
B. 1.—PAYMENTS FOR OPIUM	27,84,762	30,85,000	25,85,000	25,46,000
B. 2.—PAYMENTS FOR LEAVES AND TRASH . . .	38,033	33,200	39,400	25,000
B. 3.—COMMISSION TO LAMBARDARS . . .	69,850	78,700	71,600	64,000
TOTAL FOR PAYMENTS TO CULTIVATORS IN THE U. P.	28,92,645	31,96,900	26,96,000	26,35,000
C.—GHAZIPUR OPIUM FACTORY :				
C. 1.—PAY OF OFFICERS . . .	48,698	42,700	46,300	53,500
C. 2.—PAY OF ESTABLISHMENTS . . .	1,12,825	1,12,431	1,07,000	1,05,000
C. 3.—ALLOWANCES, HONORARIA, ETC. . . .	3,808	948	7,600	4,200
C. 4.—SUPPLIES AND SERVICES	2,11,050	2,42,744	2,35,700	2,42,500
C. 5.—CONTINGENCIES . . . . .	..	..	..	..
(Non voted	..	400	400	400
) Voted	41,263	40,900	40,900	44,000
C. 6.—CONTRIBUTION TO MUNICIPAL BOARD, GHAZIPUR, FOR UPKEEP OF ROADS	200	200	200	200
C. 7.—DEDUCT—PROBABLE SAVINGS . . . . .	..	..	—40,000	—30,000
TOTAL FOR GHAZIPUR OPIUM FACTORY	4,17,844	4,40,323	3,98,100	4,19,800

Income-tax Officer—*concl'd.*

power to extend time for return of income by company	S. 22 (1), Prov.
power to impose penalty for concealment of income	S. 28 (1), P. 87.
assessee to be heard	S. 28 (1), Prov.
power to impose penalty for default in payment	S. 46 (1), P. 115.
power to impose penalty for failure to distribute profits in accordance with terms of partnership deed	S. 28 (2), P. 87.
power to impose penalty for failure to give notice of discontinuance of business	S. 25 (2), P. 96.
power to inspect register of debenture holders	S. 39, P. 89.
power to inspect share register of Company	S. 39, P. 89.
power to issue certificate authorising non-deduction of tax on interest on securities, or deduction at lower rate	P. 78.
power to issue certificate of arrears to Collector for recovery	S. 46 (2), P. 115.
power to make fresh assessment when sufficient cause shown	S. 27, P. 86.
appeal against refusal to make fresh assessment	S. 30 (1), P. 101.
power to rectify mistakes	S. 51 (1), P. 106.
power to require deduction of arrears of tax from salary	S. 46 (5), P. 115.
power to summon persons and documents, issue commissions and take evidence on oath	S. 37, P. 89, 111.
powers of, to be exercised by Assistant Commissioner when so directed by Commissioner	S. 51 (1), P. 106.
proceedings before, are judicial proceedings	S. 37
review Income-tax officer has no general power of	S. 25, P. 96.

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
D.—SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES:				
D. 1.—PAY OF OFFICERS	19,810	18,000	22,000	17,000
(Non-voted				
) Voted	2,34,643	2,16,140	2,16,500	1,82,400
D. 2.—PAY OF ESTABLISHMENTS	1,97,995	2,03,453	2,03,200	1,85,800
D. 3.—ALLOWANCES, HONORARIA, ETC.	2,067	2,600	2,600	2,600
(Non-voted				
) Voted	56,554	62,300	62,300	67,000
D. 4.—SUPPLIES AND SERVICES	12,644	20,400	20,400	15,000
D. 5.—CONTINGENCIES	40,268	53,150	52,200	41,100
D. 6.—WORKS	59,049	36,000	36,000	40,400
D. 7.—DEDUCT—PROBABLE SAVINGS . . . . .	..	..	—30,000	—20,000
TOTAL FOR SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE U. P.	6,22,330	6,12,043	5,85,200	5,31,300
E.—CHARGES IN OTHER PROVINCES:				
E. 1.—OPIUM MISCELLANEOUS CHARGES IN CALCUTTA:				
E. 1 (1).—PAY OF ESTABLISHMENTS	899	434	400	..
E. 1 (2).—OTHER CHARGES	9,996	20,280	20,600	18,000
Total	10,895	20,714	21,000	18,000
E. 2.—OTHER OPIUM AGENCIES AND ESTABLISHMENTS				
E. 2 (1).—PAY OF ESTABLISHMENTS	5,219	4,660	4,700	4,500
E. 2 (2).—OTHER CHARGES	782	1,360	1,000	1,400
Total	6,001	6,020	5,700	5,900
E. 3.—COMPENSATIONS	48,189	55,000	55,000	55,000
TOTAL FOR CHARGES IN OTHER PROVINCES	65,085	81,734	81,700	78,900
F.—CHARGES ON ACCOUNT OF STATIONERY AND PRINTING	10,421	9,000	9,000	..
G.—LUMP SUM CHARGES PAID TO PROVINCIAL GOVERNMENTS	6,622	8,000	7,000	..
H.—ENGLISH CHARGES (HIGH COMMISSIONER) ON STORES				
H. (1).—STORES	18,410	2,000	18,000	3,000
H. (2).—ESTABLISHMENT	15,370	11,000	10,000	13,000
(Non-voted				
) Voted	95,280	40,000	1,04,000	76,000
TOTAL FOR ENGLISH CHARGES (HIGH COMMISSIONER) ON STORES	1,29,060	53,000	1,32,000	92,000
I.—LOSS OR GAIN BY EXCHANGE	30	..	1,000	..
(Non-voted				
) Voted	190	..	1,000	..
Total	54,95,248	71,01,000	49,10,000	64,57,000
Non-voted	85,466	87,000	90,000	88,000
Voted	54,09,782	70,14,000	48,20,000	63,69,000

- Information**, disclosure of, by public servants, prosecution for S. 54 (1), (2), P. 129.
- power of Commissioner to sanction S. 54 (1).
- disclosure of, to local authorities forbidden P. 129.
- Injury**, compensation for, not liable S. 4 (3) (v).
- gratuity, exempted. (See Exemptions.)
- pensions in respect of, granted to naval, military or air forces, exempt P. 17 (28).
- Insurance**, against loss of profit, premium, when an admissible deduction P. 58.
- against loss of rent, premium, when an admissible deduction P. 44.
- Company, non-resident, assessment of R. 35, P. 111, 141.
- policy, loss recoverable under, inadmissible P. 53.
- sum paid in commutation of, exempt S. 4 (3) (v).
- premia. (See allowances and exemptions.)
- premia, abatement on, may be allowed if claimed within six months P. 73.
- premia payable in sterling, rate of conversion for purposes of abatement P. 73.
- premia, private employer may give abatement for P. 73, 77.
- Society, Provident, interest on securities of, when exempt S. 4 (3) (iv), P. 23.
- Insurance company**, assessment of S. 59 (2) (a) (ii), P. 141, R. 25—32, 35.
- power of Central Board of Revenue to make rules for S. 59 (2) (a) (ii).
- Interest on arrear of rent of land**, when liable P. 2.
- on borrowed capital, allowed in assessing business S. 10, (2) (iii), P. 57.
- on deposits in Post Office Savings Bank, exempt P. 17, 11.
- on foreign debentures, when liable P. 16.
- on Government securities, held by Indian Chiefs and Princes, exempt P. 17 (8), 78.
- on Government securities purchased through Post Office, exempt P. 18.
- included in total income P. 18.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929. 30.	1930. 31.	Rs.	Rs.	Rs.	Rs.
III. DETAILS of the foregoing :—					
A.—PAYMENTS FOR SPECIAL CULTIVATION IN MALWA					
		13,51,021	27,00,000	10,00,000	27,00,000
B.—PAYMENTS TO CULTIVATORS IN THE UNITED PROVINCES :					
B. 1.—PAYMENTS FOR OPIUM					
		27,84,762	30,85,000	25,85,000	25,46,000
B. 2.—PAYMENTS FOR LEAVES AND TRASH					
		38,033	33,200	39,400	25,000
B. 3.—COMMISSION TO LAMBARDARS					
		69,850	78,700	71,600	64,000
C.—GHAZIPUR OPIUM FACTORY :					
C. 1.—PAY OF OFFICERS :					
1	1	Managing Director (1,500—50—1,750)	16,700		17,700
2	3	Factory Superintendent and Assistant Superintendent (850—1,250), and allowance to Medical officer (100)	26,000		25,300
—	—	Opium chemist's pay (Rs. 600-50-1,200) . . . .	..		(a) 10,500
3	4	TOTAL	48,698	42,700	46,300
C. 2.—PAY OF ESTABLISHMENTS :					
54	55	Assistant Chemists, engineer, assistant engineer, medical officer and clerks (at rates varying from Rs. 20 to Rs. 700)	72,501		64,000
146	146	Servants (Rs. 10-8 to 20)	24,030		24,300
—	—	Revision of pay of Barkandazes of the opium factory . . . .	..		(b)800
—	—	Temporary establishment. . . .	12,500		12,500
—	—	Leave salary	3,400		3,400
200	201	TOTAL	1,12,825	1,12,431	1,07,000

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 11-12, paragraph 19.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 351-352, paragraph 15.

Interest— <i>concl'd.</i>	
on tax-free securities, of Local Govern- ment, tax on, paid by Local Govern- ment	S. 8, Prov. (2), P. 39.
Invalid pensions, military, naval or air forces, ex- empt	P. 17 (28) & (29).
Investment Reserve Fund, of Insurance Company, treatment of amounts credited to	R. 30, P. 141.
Irrecoverable loan, when a permissible deduction (See Bad debts.)	P. 54.
Jagirdar—assignment of land revenue to—not assessable	P. 2.
Judicial proceedings, proceedings before Commis- sioner, Assistant Commis- sioner and Income-tax Officer are	S. 37.
Land Revenue—	
assignment of—to Jagirdar not assessable	P. 2.
on business premises, permis- sible deduction	S. 10 (2) (viii), P. 62, 69.
Leave allowances, paid in United Kingdom, when liable. (See Exemptions)	P. 38.
Legacies, lump sums exempt	P. 34, Illustration (6).
Legal charges, when inadmissible in assessing pro- perty	P. 42.
Life Insurance Companies (see Insurance Com- panies, Insurance Society, Provident).	
Life Insurance Premia (see Insurance Premia).	
exemption of	S. 15 (1), 58, P. 11, 73.
claim to, evidence requir- ed	P. 73.
procedure when receipts produced subsequently	P. 73.
deduction may be made by person paying salary (or claimed in assessee's return)	P. 73.
exemption in case of Hindu Undivided Fa- mily	S. 15 (2), P. 73.
included in total income for income-tax	S. 15 (1), (2), (16) (1), P. 11.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30,	1930- 31.	Rs.	Rs.	Rs.	Rs.
C.—GHAZIPUR OPIUM FACTORY— concl'd.					
C. 3.—ALLOWANCES, HONO- RARIA, ETC :					
			900		900
			48		3,300
		<u>3,808</u>	<u>948</u>	<u>7,600</u>	<u>4,200</u>
C. 4.—SUPPLIES AND SER- VICES :					
			50,000		50,000
			85,000		85,000
			1,07,744		1,07,500
		<u>2,11,050</u>	<u>2,42,744</u>	<u>2,35,700</u>	<u>2,42,500</u>
C. 5.—CONTINGENCIES :					
			600		800
			40,000		43,000
			300		200
			400		400
		<u>..</u>	<u>400</u>	<u>400</u>	<u>400</u>
		<u>41,263</u>	<u>40,900</u>	<u>40,900</u>	<u>44,000</u>
C. 6.—CONTRIBUTION TO MU- NICIPAL BOARD, GHA- ZIPUR, FOR UPKEEP OF ROADS					
		200	200	200	200
C. 7.—DEDUCT—PROBABLE SAVINGS					
		..	..	-40,000	-30,000
D.—SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES :					
D. 1.—PAY OF OFFICERS :					
1	1	Superintendent (R. 520— 28—660).	6,540		7,400
—	—	Share of pay of the combined appointment of Income-tax Commissioner and Opium Agent	18,000		17,000
		<u>Non-voted</u>	<u>19,810</u>	<u>22,000</u>	<u>17,000</u>
		<u>Voted</u>	<u>11,512</u>	<u>6,500</u>	<u>7,400</u>
<u>1</u>	<u>1</u>	<u>TOTAL</u>	<u>31,322</u>	<u>28,500</u>	<u>24,400</u>

- Loss of profit, insurance against premia when an admissible deduction . . . P. 58.
- Loss of rent, insurance against, premia when an admissible deduction . . . P. 44.
- Loss recoverable under insurance, inadmissible . . . P. 53.
- Loss, set-off of, under one head of income against another head . . . S. 24 (1), P. 94.
 in case of registered firm . . . S. 24 (2), P. 72.
 loss under property inadmissible . . . P. 49.
 where assessee is partner in more registered firms than one . . . P. 94.
- Losses, previous years' deduction inadmissible . . . P. 53.
- Lottery, prize in, not taxable . . . P. 34, Illustration (2).
- Lunatic, liability of guardian or trustee . . . S. 40, 41, P. 108.
 indemnification of guardian . . . S. 65.
- Machinery and Plant. (See Depreciation.)
- Magistrate, defined . . . S. 2 (8).
- Marginal relief . . . S. 17, P. 75.
 how to be calculated in conjunction with deductions allowed under Section 16 . . . P. 75.
 unregistered firms —partner of . . . P. 75.
- Marine Insurance. (See Insurance Companies.)
- Married women, separately assessable . . . P. 136.
- Medical relief, included in "Charitable purpose" . . . S. 4 (3) ad fin.
- Mercantile basis of accountancy . . . P. 13, 50.
- Military Cross, allowance attached to, exempt . . . P. 17 (7).
- Military forces, wound or injury pensions. (See Exemptions.)
- Minors, liability of guardians for . . . S. 40, 41, P. 108.
 indemnification of guardians . . . S. 65.
 admission to the benefits of a partnership.
 Legality of . . . P. 10.
 claim to refund in respect of his share in a partnership on behalf of . . . P. 116.
 claim to set off losses on behalf of . . . P. 94.
- Money-lending business, irrecoverable loan, admissible deduction . . . P. 54
- Motor insurance. (See Insurance Companies.)

NUMBERS,			Actuals,	Budget	Revised	Budget
1929-	1930-		1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		Rs.	Rs.	Rs.	Rs.
D —SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES— contd.						
D. 2.—PAY OF ESTABLISHMENTS:						
19	19	Clerks (Rs. 40 to 400) . .		24,393		24,400
11	11	Servants (Rs. 10-8 to 16) .		1,600		1,600
—	—	Temporary establishment .		500		1,000
—	—	Leave salary		1,700		1,700
30	30	TOTAL .	30,084	28,193	28,200	28,700
D. 3.—ALLOWANCES, HONORARIA, ETC.:						
Travelling allowance		{ Non-voted	2,067	2,100	2,100	2,100
		{ Voted .	1,576	800	800	800
D. 5.—CONTINGENCIES:						
		Tour charges		200		200
		Postage and telegram charges		2,600		2,000
		Other contingent expenditure		1,500		1,500
		Liveries		150		..
		TOTAL .	3,895	4,450	4,500	3,700
DISTRICT STAFF.						
D. 1.—PAY OF OFFICERS:						
23	20	District opium officers and Assistant opium officers (Rs 350—1,400)	2,23,131	2,09,600	2,10,000	1,75,000

Non-residents—*conold.*

Indian branches of non-resident firms	P. 111 (a), P. 33.
Indian firms allied to non-resident firms	P. 111 (b).
insurance companies, Indian branches of	R. 35, P. 111 (a), 141.
interest on loans advanced in Indian states to persons resident in British India, when not liable	P. 15.
notices, service by post, legality of	P. 111.
powers of Central Board of Revenue to make rules regarding assessment of	S. 59 (2), (c) (iii).
profits from business connection, when deemed to arise in British India	S. 42 (1), P. 33, P. 15, 111.
profits from sale of merchandise exported to and sold in British India, taxable—whether received in British India or not	S. 42 (3), P. 111.
salaries of British subjects or servants of His Majesty paid in India but outside British India, when chargeable	S. 7 (2), P. 1, 15, 37.
shipping companies, Indian branches of	R. 33, P. 111 (a).
shipping, occasional—	
liability to tax of	S. 44 (a).
owner or charterer when to be deemed to carry on business in British India	P. 114.
port clearance not to be granted until tax paid	S. 44-B.
profits and gains how to be determined	S. 44-B.
super-tax, non-resident partner of registered firm, liability of resident partners	S. 57 (1), P. 131.
shareholder, resident abroad, liability of principal officer of company to deduct super-tax from dividends due to	S. 57 (2), P. 131.
tax paid for non-resident, credit to be given for, in assessing agent	S. 57 (3), P. 131.
taxes paid in other countries, inadmissible deduction	P. 68.

NUMBERS,			Actuals,	Budget	Revised	Budget
1929-30,	1930-31,		1928-29,	Estimate,	Estimate,	Estimate,
			Rs.	Rs.	Rs.	Rs.
D. SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES contd.						
District Staff contd.						
D. 2. PAY OF ESTABLISHMENTS:						
113	113	Clerks (Rs. 30 to 175)		1,00,500		89,700
		Introduction of time scale of pay for the district office and field staff . . . . .		..		(a) 3,800
354	354	Servants (Rs. 10) to 16)		53,760		45,400
—	—	Temporary establishment		15,000		13,000
—	—	Leave salary		6,000		5,200
407	407	Total	1,67,211	1,75,260	1,75,000	1,57,100
D. 3. ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance		55,000		53,000
		Rewards on confiscation, etc.		6,500		8,000
		Cost of passes granted under the Superior Civil Services Rules, 1924		500		500
		{ Non-voted . . . . .		..		5,200
		{ Voted . . . . .		..		..
		Total { Non-voted	51,978	61,500	61,500	66,200
		{ Voted				
D. 4. SUPPLIES AND SERVICES:						
		Freight on stores, etc.		1,400		1,000
		Transit and weightment charges		14,000		12,000
		Special seed scheme		5,000		2,000
		Total	12,644	20,400	20,400	15,000
D. 5. CONTINGENCIES:						
		Contingent expenditure		46,100		36,500
		Liveries		1,600		..
		Provision for improvement of weightment compound		1,100		900
		Total	36,873	48,700	47,700	37,400

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 18, pages 720-727, paragraph 11.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs. .
BALUCHISTAN.						
CUSTOMS STAFF AT CHAMAN :						
C.—LAND CUSTOMS CHARGES :						
C. 1.—PAY OF OFFICERS :						
1	1	Frontier Customs Officer (250—850)		4,800		5,200
—	—	Leave salary . . . . .		..		1,500
1	1	TOTAL	4,448	4,800	4,800	6,700
C. 2.—PAY OF ESTABLISH- MENTS :						
9	9	Clerks and servants (at rates varying from Rs. 18 to Rs. 120)		4,900		5,300
—	—	Leave salary		600		400
9	9	TOTAL	4,926	5,500	4,800	5,700
C. 3.—OTHER CHARGES :						
		Travelling and other allow- ances		1,500		1,400
		Contract contingencies		1,200		1,200
		TOTAL	2,316	2,700	2,400	2,600
		TOTAL FOR BALUCHISTAN	11,690	13,000	12,000	15,000

NORTH-WEST FRONTIER PROVINCE.

B.—COMPENSATIONS		300	..	..	1,000	
C.—LAND CUSTOMS CHARGES :						
C. 1.—PAY OF OFFICERS :						
—	—	Superintendent (Duty allowance)	600	600	600	600
C. 2.—PAY OF ESTABLISH- MENTS :						
—	—	Customs Officer and Naib tahsildar's clerks and moharrirs (at rates varying from Rs. 30 to Rs. 210)		7,604		7,300
—	—	Chaprisis and chowkidars (at rates varying from Rs. 14 to Rs. 17)		2,196		2,100
—	—	Leave salary		100		100
—	—	TOTAL	9,478	9,900	10,100	9,500

NUMBERS.	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 1930- 30. 31.	Rs.	Rs.	Rs.	Rs.
D.—SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES—concl'd.				
DISTRICT STAFF—concl'd.				
D. 6.—WORKS :				
Minor works		5,000		12,000
Departmental charges		1,000		2,000
Maintenance and repairs		30,000		26,400
TOTAL	59,049	36,000	36,000	40,400
D. 7.—DEDUCT—PROBABLE SAVINGS				
	..	..	—30,000	—20,000
E.—CHARGES IN OTHER PROVINCES :				
E. 1.—OPIUM MISCELLANEOUS CHARGES IN CALCUTTA :				
E. 1 (1).—PAY OF ESTABLISHMENTS :				
— — Indentant, clerks and servants	899	434	400	..
E. 1 (2).—OTHER CHARGES:				
Supplies and Services		16,200		15,000
Office expenses and miscellaneous		4,080		3,000
TOTAL	9,996	20,280	20,000	18,000
E. 2.—OTHER OPIUM AGENCIES AND ESTABLISHMENTS :				
E. 2 (1).—PAY OF ESTABLISHMENTS :				
2 2 Clerks (Rs 70—150).		2,640		2,600
8 8 Servants, etc. (at rates varying from Rs. 11-8-0 to Rs. 20)		1,230		1,200
— — Leave salary		790		700
10 10 TOTAL	5,219	4,660	4,700	4,500
E. 2 (2).—OTHER CHARGES :				
House rent and other allowances		290		300
Miscellaneous contingent charges		1,070		1,100
TOTAL	722	1,360	1,000	1,400

NAMES.		Actuals	Budget	Revised	Budget
1928-29.	1929-30.	1928-29.	1929-30.	1929-30.	1930-31.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—contd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.					
A. 1.—OVERTIME AND HOLIDAY ALLOWANCES		22,681	30,500	31,000	32,500
A. 2.—OTHER ALLOWANCES, HONORARIA, ETC.:					
Cost of passages granted under the Customs Act			2,100		2,000
Sundry duties			2,500		2,500
Traveling and postage allowances			3,000		3,000
Uniform allowances			1,000		1,000
Sewerage			2,000		2,000
Household allowances to the Collector and Assistant Collector of Customs			1,500		1,500
Total		4,581	6,100	5,700	8,500
Total		27,262	36,600	36,700	41,000
A. 3.—PURCHASE AND REPAIRS OF BOATS		957	1,000	1,000	1,000
A. 4.—SPECIAL PAYMENTS IN CONNECTION WITH THE DETECTION OF OFFENCES UNDER THE SEA CUSTOMS AND ALLIED ACTS . . . . .		..	1,000	500	1,000
A. 5.—OTHER SUPPLIES AND SERVICES:					
Carriage duty . . . . .			..		200
Provision of furniture			250		200
Initial cost of setting up a laboratory at the Customs Station in the			2,250		..
Total		7,257	2,500	2,500	400
A. 6.—CONTINGENCIES:					
Furniture and fittings			1,500		800
Books and publications			2,000		3,000
Water and fuel			2,200		2,400
Telephone charges			1,700		1,700
Other contingent expenses			2,500		10,500
Cost of provision of the			1,150		700
Total		21,819	12,850	21,900	21,100

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
E.—CHARGES IN OTHER PROVINCES				
<i>—concd.</i>				
E. 3.—COMPENSATIONS:				
<i>Bengal</i>		8,000		8,000
<i>Indian States—</i>				
<i>In Kaira</i>		7,250		7,250
<i>In Ahmedabad</i>		7,250		7,250
<i>Western India States—</i>				
<i>Banaskantha</i>		31,500		31,500
Total	48,189	55,000	55,000	55,000
F.—CHARGES ON ACCOUNT OF STATIONERY AND PRINTING:				
Cost of stationery supplied from Central stores to the Opium Department		3,000		..
Printing Work done at the Central Press including cost of paper and standard forms		6,000		..
TOTAL	10,421	9,000	9,000	..
G.—LUMP SUM CHARGES PAID TO PROVINCIAL GOVTS.:				
Police guards supplied to the Opium Department	6,622	8,000	7,000	..
TOTAL	53,65,968	70,48,000	47,77,000	63,65,000
<i>Non-voted</i>	<i>70,066</i>	<i>76,000</i>	<i>80,000</i>	<i>75,000</i>
<i>Voted</i>	<i>52,95,902</i>	<i>69,72,000</i>	<i>46,97,000</i>	<i>62,90,000</i>

REVENUE.

See Explanatory Memorandum printed separately

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30;	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
MADRAS—contd.						
OUTPORTS—concl'd.						
A.—SEA CUSTOMS CHARGES AT THE PORTS—concl'd.						
A. 2.—PAY OF ESTABLISHMENTS :						
156	156	Assistant Inspectors, sub-inspectors and clerks (at rates varying from Rs. 24 to Rs. 245)		1,09,265		1,10,500
—	—	Introduction of a time-scale of pay for Sub-Inspectors in the Madras Customs Department		..		(a)2,400
198	198	Servants (at rates varying from Rs. 12 to Rs. 25)		37,000		37,300
—	—	Temporary establishment		17,130		15,500
—	—	Leave salary		5,000		5,300
354	354	TOTAL	1,58,860	1,68,395	1,64,100	1,71,000
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES						
			40,339	38,500	36,500	38,500
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowance		11,000		9,400
		Uniform allowances		1,900		2,000
		House-rent and other allowances		4,175		4,200
		Rewards		2,200		2,000
		TOTAL	18,679	19,275	18,100	17,600
A. 8.—OTHER SUPPLIES AND SERVICES :						
		Rewards to informers	49,639	300	200	300
A. 9.—CONTINGENCIES :						
		Petty construction and repairs		6,500		6,000
		Rates and taxes		6,000		6,000
		Other contingent expenditure		12,500		12,300
		TOTAL	24,287	25,000	23,600	24,300
A. 12.—DEDUCT—CONTRIBUTIONS, ETC. :						
		Recoveries on account of supervision of factories by customs officials	..	—4,200	—4,200	—4,500

(a) Vide proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 8-9, paragraph 16.

DEMAND No. 20.

STAMPS.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to defray Expenses in connection with STAMPS.

Voted : One Thousand Rupees.*

Non-voted : Seventeen Thousand Rupees.

II-A. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—ADMINISTRATIVE CHARGES OF CENTRAL STAMP OFFICE, CALCUTTA :				
A. 1.—PAY OF OFFICERS	2,240	..	..	..
A. 2.—PAY OF ESTABLISHMENTS	29,157	21,000	13,000	8,100
A. 3.—ALLOWANCES, HONORARIA, ETC.	60	..	..	..
A. 4.—CONTINGENCIES.	2,533	2,000	1,700	1,600
A. 5.— <i>DEDUCT</i> —AMOUNT RECOVERED FROM POSTS AND TELEGRAPHS	—17,000	..	—17,000	—17,000
TOTAL FOR ADMINISTRATIVE CHARGES OF CENTRAL STAMP OFFICE, CALCUTTA	16,990	23,000	—2,300	—7,300
B.—AMOUNT PAID FOR SUPPLY OF STAMPS FROM CENTRAL STAMP STORES	357	..	1,000	1,200
C.—SECURITY PRINTING PRESS CHARGES—LOSS ON COMMERCIAL UNDERTAKINGS:				
C. 1.—SUPERINTENDENCE. (Non-voted)	1,600	..	1,000	1,000
(Voted) . . . . .	..	..	..	..

*The net amount being a minus quantity as detailed in the Report of the Finance Department to the Legislative Assembly.

NUMBERS.		Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
1929- 30.	1930- 31.				
MADRAS—concl'd.					
C.—LAND CUSTOMS CHARGES—concl'd.					
C. 3.—OTHER CHARGES :					
	Allowances in lieu of over- time . . . . .		..		13,800
	Special allowance in lieu of overtime 40 (Rs. 3) for 11 months . . . . .		..		(a) 1,300
	Travelling allowance		30,000		30,000
	Fixed travelling allowance to five Sub-Inspectors at Rs. 25 p. m. each for 11 months . . . . .		..		(a) 1,400
	Uniform allowances		2,000		2,000
	Uniform allowance to Seven Sub-Inspectors at Rs. 30 each per annum . . . . .		..		(a) 200
	House rent and other allow- ances		1,375		1,400
	Rewards		24,000		30,000
	Rewards to informers		10,000		14,000
	Petty construction and repairs		20,000		18,000
	Other contingent expen- diture		16,925		18,600
	TOTAL	97,130	1,04,300	1,58,300	1,30,700
C. 4.—DEDUCT—RECOVERIES FROM THE FRENCH GOVERNMENT TO- WARDS THE COST OF ESTABLISHMENT AT KARIKAL					
		..	—400	—400	—400
	<i>Non-voted</i>	15,93,675	17,59,000	14,95,000	15,59,000
	<i>Voted</i>	10,27,821	10,30,000	10,06,000	10,42,000
	TOTAL FOR MADRAS	26,21,396	27,89,000	25,01,000	26,01,000
BOMBAY.					
PRESIDENCY DIVISION.					
A.—SEA CUSTOMS CHARGES AT THE PORTS :					
A. 1.—PAY OF OFFICERS :					
1	1 Collector (Rs. 2,250—100— 2,750)		{ 24,839 2,780		33,000 ..
4	2 Assistant Collectors (Rs. 350—1,750)		23,339		16,684
4	5 Assistant Collectors (Rs. 350—1,750)		53,406		58,476
5	11 Other gazetted officers 9 (Rs. 600—800), 1 (Rs. 675), 1 (Rs. 600—1,000)		42,525		91,051
—	— Leave salary		{ .. 10,000		2,182 ..
—	— Chemical Examiner . . . . .		..		3,600
—	— Lump reduction		{		—26,600 —7,100
	<i>Non-voted</i>	50,434	48,178	59,000	25,266
	<i>Voted</i>	93,640	1,08,711	1,39,000	1,46,027
14	TOTAL	1,44,074	1,56,889	1,98,000	1,71,293

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 374-376 paragraph 47.

NATURE.		Actuals 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
MADRAS—contd.					
A.—SEA CUSTOMS CHARGES AT THE					
PORTS—contd.					
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES					
		22,581	59,200	51,000	59,200
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC.:					
Cost of passages granted under the Superior Civil Service Rules, 1924					
			4,117		4,117
Travelling and postage allowance					
			2,500		2,500
Tuition allowance					
			1,000		1,000
Reveries					
			2,000		2,000
House allowance to the collector and assistant collector of Customs					
			1,000		1,000
			2,000		2,000
		4,519	8,717	5,700	8,200
		2,715	7,883	5,000	8,400
		10,897	16,583	14,700	18,600
A. 5.—PURCHASE AND REPAIRS OF BOATS					
		957	1,000	1,000	1,000
A. 7.—SPECIAL PAYMENTS IN CONNECTION WITH THE DETECTION OF OFFENCES UNDER THE SEA CUSTOMS AND ALLIED ACTS					
		..	1,000	500	1,000
A. 8.—OTHER SUPPLIES AND SERVICES:					
Customs duty					
			..		200
Reveries to informants					
			250		200
Initial cost of setting up a laboratory at Port of origin for installation in the laboratory					
			2,250		..
		7,265	2,500	3,200	400
A. 9.—CONTINGENCIES:					
Litho and printing					
			1,200		800
Books and publications					
			2,000		5,000
Water and taxes					
			2,200		2,400
Telephone charges					
			1,700		1,700
Other contingent expenses					
			2,500		10,500
Cost of modification of law and other contingent expenses in connection with the Customs Laboratory					
			1,150		700
		21,819	18,585	21,900	21,100

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
BOMBAY—contd.				
PRESIDENCY DIVISION—contd.				
A. SEA CUSTOMS CHARGES AT THE PORTS—contd.				
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES .	2,57,215	2,60,000	2,50,000	2,50,000
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC.:				
Cost of passages granted under the Superior Civil Services Rules, 1924		2,000		
Uniform allowance		10,640		10,640
Travelling allowance		3,552		3,552
		14,900		14,900
House rent and other allowances		9,325		4,567
		39,511		40,421
Compensatory allowance		5,400		4,552
		6,607		7,560
Rewards		22,000		22,000
Non-voted	10,664	20,578	18,000	12,715
Voted	87,611	93,658	85,000	94,021
TOTAL	98,275	1,14,036	98,000	1,06,134
A. 6.—STORES AND EQUIPMENTS OF BOATS .	3,328	4,500	4,000	4,000
A. 7.—SPECIAL PAYMENTS IN CONNECTION WITH THE DETECTION OF OFFENCES UNDER THE SEA CUSTOMS AND ALLIED ACTS .	..	1,000	200	1,000
A. 8.—OTHER SUPPLIES AND SERVICES:				
Cost of supply of gas etc. to the laboratory		2,400		2,400
Running expenses of electric tabulating and sorting machines		4,000		3,500
Supply of medicine		700		700
Fixed contract grant for repairs to customs launches		7,000		4,500
Petty construction and repairs		1,000		1,000
Scales and weights		250		200
Purchase of scales and weights etc. for the Bombay Custom House and supervision and maintenance charges in connection therewith . . . . .		..		(a)7,589
Customs duty on stores		451		510
Clothing to crews		578		1,034
Rewards to informers, etc.		2,000		2,000
Bombay Mint charges for chemical test		200		200
TOTAL	27,427	18,579	37,000	23,624

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
C.—FOREST RESEARCH INSTITUTE				
—OTHER CHARGES :				
C. 1.—PURCHASE OF STORES AND TOOLS AND PLANT	16,629	16,700	16,900	15,100
C. 2.—COMMUNICATIONS AND BUILDINGS—NEW WORKS	5,444	10,000	6,000	8,000
C. 3.—COMMUNICATIONS AND BUILDINGS—REPAIRS AND MAINTENANCE				
C. 4.—MISCELLANEOUS :				
C. 4. (1).—TEMPORARY ESTABLISHMENT ON DAILY LABOUR	82,491	88,500	87,300	88,300
C. 4 (2).—PURCHASE OF TIMBER FOR SEASON- ING AND PRESERVING (INCLUDING FREIGHT AND CARTING CHAR- GES)	21,999	27,000	22,000	31,200
C. 4. (3).—PURCHASE OF COAL, RAW MATERI- ALS, CHEMICALS AND APPARATUS	32,443	32,100	31,500	33,000
C. 4. (4).—OTHER CHARGES	52,950	56,600	53,300	55,600
TOTAL FOR MISCELLANEOUS	1,89,883	2,04,200	1,94,100	2,08,100
TOTAL FOR FOREST RESEARCH INSTITUTE —OTHER CHARGES	2,11,956	2,30,900	2,17,000	2,31,200
D.—MISCELLANEOUS CHARGES	916	..	..	..
E.—CHARGES IN ENGLAND (HIGH COMMISSIONER) ON STORES	27,770	32,000	24,000	35,000
F.—LOSS OR GAIN BY EXCHANGE	50	..	..	..
MAJOR HEAD 'S-A.'				
G.—SHARE OF CAPITAL CHARGES FINANCED FROM ORDINARY REVENUES	47,000	50,000	47,000	47,000
	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs	Rs.	Rs.	Rs.
BOMBAY—contd.					
SIND DIVISION—contd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.					
A. 2.—PAY OF ESTABLISHMENTS :					
73	75	Inspectors, preventive officers and appraisers (at rates varying from Rs. 45 to Rs. 500)	2,36,940		2,38,845
155	150	Clerks (at rates varying from Rs. 30 to Rs. 600).	1,99,118		1,95,740
164	170	Servants (at rates varying from Rs. 10 to Rs. 18)	32,088		34,308
26	26	Wharfingers and Assistant Wharfingers (at rates varying from Rs. 45 to Rs. 190)	30,305		30,947
—	—	Additional Customs staff required by Messrs. Dunlop Rubber Company (India), Limited, for their private bonded warehouse at Karachi .	..		(a) 2,520
28	28	Boat establishment (at rates varying from Rs. 13 to Rs. 45)	10,697		10,887
—	—	Leave salary	16,000		34,966
3	3	Staff for the analytical laboratory	2,640		2,743
—	—	Temporary establishment.	2,000		2,000
449	452	TOTAL	5,00,582	5,29,788	5,18,000
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES					
		81,407	87,000	82,000	84,000
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :					
			3,910		3,910
			{ 800		2,121
			{ 2,000		4,980
			{ 500		..
			{ 6,450		7,308
			10,000		8,000
		<i>Non-voted</i>	1,825	2,000	2,121
		<i>Voted</i>	21,341	24,000	24,198
TOTAL		23,166	23,660	26,000	26,319

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, page 1 paragraph 22.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
BOMBAY—concl'd.					
B.—COMPENSATIONS :					
<i>To Sar Desai of Savantvadi</i>			11,400		11,400
<i>To Chief of Akulkor . . .</i>			9,600		9,600
<i>Other Compensations</i>					
<i>not exceeding Rs. 5,000</i>					
<i>per annum</i>			19,000		19,000
<i>Non-voted</i>		21,349	21,000	21,000	21,000
<i>Voted</i>		19,189	19,000	19,000	19,000
TOTAL		40,538	40,000	40,000	40,000
<i>Non-voted</i>		1,37,807	1,44,000	1,45,000	88,000
<i>Voted</i>		24,93,565	25,83,000	26,34,000	27,25,000
TOTAL FOR BOMBAY		26,31,372	27,27,000	27,79,000	28,13,000

PUNJAB.**B.—COMPENSATIONS:**

<i>Customs compensations</i>	28,758	23,000	23,000	23,000
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BURMA.**RANGOON.****A.—SEA CUSTOMS CHARGES AT THE PORTS :****A. 1.—PAY OF OFFICERS :**

1	1	<i>Collector (Rs. 2,250—2,750)</i>		32,490		33,000
2	2	<i>Assistant Collectors (Rs. 350—1,500)</i>		26,460		27,600
1	1	<i>Assistant Collector (Rs. 350—1,500)</i>		12,350		12,900
1	1	<i>Head Appraiser (Rs. 700)</i>		8,400		8,400
1	1	<i>Chief Inspector (Rs. 550)</i>		6,600		6,600
1	1	<i>Auditor (Rs. 400—700)</i>		6,960		7,200
1	1	<i>Assistant Chemical Examiner (Rs. 300—500)</i>		3,840		4,100
—	—	<i>Leave salary</i>		4,500		1,200

<i>Non-voted</i>	51,595	58,950	37,000	60,600
<i>Voted</i>	39,668	42,650	58,500	40,400

8	8	TOTAL	91,263	1,01,600	95,500	1,01,000
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NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.

**B.—FOREST RESEARCH INSTITUTE
—ESTABLISHMENTS :**

**FOREST RESEARCH INSTITUTE.
B. 1.—PAY OF OFFICERS :**

1	1	Vice President and Professor of Forestry, Forest College (2,150)+P. P. (350)		30,000		27,000
4	3	Instructors and Lecturer (475—1,650)		51,900		38,600
—	—	Allowance to Civil Surgeon (100)		1,200		1,200
—	—	One Personal Assistant		..		12,000
1	1	Lecturer in Geology (Rs. 1,000 per mensem for 4 months)		4,000		4,000
1	1	Biochemist (500—1,550)		12,400		13,000
—	—	Increase in special pay of three Provincial Forest Officers		..		(a) 800
1	1	Assistant Instructor (250—850)		6,600		6,900
1	1	Assistant (250—550)		5,100		5,300
—	—	On Upper grade Assistant (20 —10—400)		..		(b) 2,500
		Non-voted	85,614	87,100	61,700	82,800
		Voted	19,898	24,100	24,100	28,500
9	8	TOTAL	1,05,512	1,11,200	85,800	1,11,300

B. 2.—PAY OF ESTABLISHMENTS :

—	1	Subordinate forest and depot establishment (at rates varying from Rs. 130 to Rs. 250)		..		1,600
26	25	Assistants, clerks, etc., (at rates varying from Rs. 30 to Rs. 400)		31,900		30,200
31	31	Peons, khalasis, etc., (at rates varying from Rs. 13 to Rs. 25)		5,500		5,500
—	—	Temporary establishment		4,400		3,400
57	57	TOTAL	34,021	41,800	35,600	40,700

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 11, pages 600-601, paragraph 29.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 2, page 58, paragraph 8.

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
BURMA-- contd.					
RANGOON--contd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.					
A. 6.—STORES AND EQUIPMENTS OF BOATS .		12	100	100	100
A. 7.—SPECIAL PAYMENTS IN CONNECTION WITH THE DETECTION OF OFFENCES UNDER THE SEA CUSTOMS AND ALLIED ACTS .		1,450	1,000	1,000	1,000
A. 8.—OTHER SUPPLIES AND SERVICES :					
Customs duty on imported stores .			200		200
Purchase and repairs to bicycles .			500		400
Uniforms and water-proofs to menials .			8,700		7,100
Contract supplies and services .			8,500		13,000
Rewards to informers .			3,000		3,000
TOTAL .		21,414	20,900	50,000	23,700
A. 9.—CONTINGENCIES :					
Contract contingencies .			13,000		15,000
Other contingent expenditure in connection with the customs laboratory .			1,000		2,000
Rents, rates and taxes .			19,810		19,800
Books and publications .			30,000		6,000
TOTAL .		38,683	63,810	40,000	42,800
A. 11.—GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS :					
Contribution to the Customs Benevolent Fund, etc.		1,27,200	1,20,800	1,20,800	(a) 87,000
A. 13.— <i>DEDUCT</i> —PROBABLE SAVINGS . . . . .		..	—5,000	..	—15,000
STEAM LAUNCH CHARGES.					
A. 2.—PAY OF ESTABLISHMENTS :					
29	29	Crew (at rates varying from Rs. 20 to Rs. 80) .		15,149	14,900

(a) Grants under this sub-head are pooled for all the ports together, *vide* explanatory note on pages 27-28.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30;	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
MADRAS—contd.						
OUTPORTS—concl'd.						
A.—SEA CUSTOMS CHARGES AT THE PORTS—concl'd.						
A. 2.—PAY OF ESTABLISHMENTS :						
156	156	Assistant Inspectors, sub-inspectors and clerks (at rates varying from Rs. 24 to Rs. 245)		1,09,265		1,10,500
—	—	Introduction of a time-scale of pay for Sub-Inspectors in the Madras Customs Department		..		(a)2,400
198	198	Servants (at rates varying from Rs. 12 to Rs. 25)		37,000		37,300
—	—	Temporary establishment		17,130		15,500
—	—	Leave salary		5,000		5,300
354	354	TOTAL	1,58,860	1,68,395	1,64,100	1,71,000
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES						
			40,339	38,500	36,500	38,500
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowance		11,000		9,400
		Uniform allowances		1,900		2,000
		House-rent and other allowances		4,175		4,200
		Rewards		2,200		2,000
		TOTAL	18,679	19,275	18,100	17,600
A. 8.—OTHER SUPPLIES AND SERVICES :						
		Rewards to informers	49,639	300	200	300
A. 9.—CONTINGENCIES :						
		Petty construction and repairs		6,500		6,000
		Rates and taxes		6,000		6,000
		Other contingent expenditure		12,500		12,300
		TOTAL	24,287	25,000	23,600	24,300
A. 12.—DEDUCT—CONTRIBUTIONS, ETC. :						
		Recoveries on account of supervision of factories by customs officials	..	—4,200	—4,200	—4,500

(a) Vide proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 8-9, paragraph 16.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
BURMA—contd.				
OUTPORTS—contd.				
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.				
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :				
Travelling allowance		1,800		1,500
House rent and other allow- ances		{ 4,680		{ ..
Rewards		{ 3,850		{ 3,700
		1,000		1,000
<i>Non-voted</i>	3,218	4,680	2,400	..
<i>Voted</i>	5,764	6,650	6,400	6,200
TOTAL	8,982	11,330	8,800	6,200
A. 5.—PURCHASE AND REPAIRS OF BOATS	134	500	500	300
A. 6.—STORES AND EQUIPMENTS OF BOATS	386	300	300	300
A. 8.—OTHER SUPPLIES AND SERVICES :				
Miscellaneous and other items		190		200
Purchase and repairs to bicycles		200		200
TOTAL	756	390	400	400
A. 9.—CONTINGENCIES :				
Postage and telegram charges		1,000		1,000
Rents, rates and taxes		2,300		2,700
Other contingent expenditure		6,110		5,700
TOTAL	9,717	9,410	9,500	9,400
A. 10.—ESTABLISHMENT CHARGES PAID TO OTHER GOVTS., DEPARTMENTS, ETC.:				
Payment to the Provincial Government on account of Provincial Marine Officers doing Customs work . . . . .	..	..	..	5,500
A. 11.—GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS :				
Contributions to the Port Funds		360		..
Contributions to Customs Benevolent Fund, etc.		67,200		(a) 25,000
<i>Non-voted</i>	340	360	200	..
<i>Voted</i>	4,800	67,200	67,200	25,000
TOTAL	5,140	67,560	67,400	25,000

(a) Grants under this sub-head are pooled for all the ports together, *vide* explanatory note on pages 27-28.

NUMBERS.		Actuals,	Budget	Revised	Budget	
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.	
		Rs.	Rs.	Rs.	Rs.	
BIHAR AND ORISSA.						
A.—SEA CUSTOMS CHARGES AT THE PORTS :						
A. 1.—PAY OF OFFICERS :						
1	1	Port Officer	5,329	12,000	12,000	12,000
A. 2.—PAY OF ESTABLISHMENTS :						
4	4	Preventive officers and clerks (at rates varying from Rs. 15 to Rs. 250) .		3,480		3,500
4	4	Servants (at rates varying from Rs. 4 to Rs. 10) .		360		400
—	—	Boat establishment		2,044		2,500
—	—	Leave salaries		116		100
8	8	TOTAL	5,093	6,000	6,000	6,500
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowance		500		600
		House rent and other allowances		50		..
		TOTAL	861	550	600	600
A. 8.—OTHER SUPPLIES AND SERVICES :						
		Value of Europe stores	647	700	700	700
A. 9.—CONTINGENCIES :						
		Miscellaneous contingent charges		1,500		2,000
		Annual grant for maintenance charges of Motor launch "Pearl"		1,250		1,200
		TOTAL	2,288	2,750	2,700	3,200
TOTAL FOR BIHAR AND ORISSA			14,218	22,000	22,000	23,000

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	
1929- 30.	1930- 31.					Rs.
MADRAS—contd.						
B.—COMPENSATIONS:						
		<i>To Travancore and Cochin States</i>	<i>15,11,601</i>	<i>17,00,000</i>	<i>11,11,000</i>	<i>15,00,000</i>
C.—LAND CUSTOMS CHARGES:						
C. 1.—PAY OF OFFICERS:						
2	2	Inspectors (Rs. 300—540) .		9,300		10,000
—	—	Special pay to Inspectors in lieu of overtime. .		1,080		(a) ..
—	—	Leave salary		320		1,800
2	2	TOTAL .	9,945	10,700	10,000	11,800
C. 2.—PAY OF ESTABLISHMENTS:						
49	49	Assistants and Sub-Inspectors (at rates varying from Rs. 60 to Rs. 245)		48,950		49,100
—	—	Seven Sub-Inspectors (Rs. 60—5/2—100) . . . . .		..		(b) 4,600
—	—	Introduction of a time scale of pay for Sub-Inspectors in the Madras Customs Department . . . . .		..		(c) 3,900
—	—	Special pay for Assistant Inspectors in lieu of overtime 7(Rs 30).		2,520		(a) ..
64	64	Clerks and searchers (at rates varying from Rs. 24 to Rs. 80)		29,750		32,500
—	—	Three Clerks (Rs. 35—60). . . . .		..		(b) 1,200
—	—	Conversion of the Post of Tally Clerk, Kartandi-chavadi, into that of a clerk . . . . .		..		(b) 100
417	421	Servants (at rates varying from Rs. 12 to Rs. 25)		68,400		69,600
—	—	Forty two Peons (Rs. 12—18) . . . . .		..		(b) 5,500
—	—	Special pay to petty officers in the land Frontiers 8 (Rs. 5)		480		(a) ..
—	—	Special pay to petrol peons 270 (Rs. 3)		9,720		(a) ..
—	—	Temporary establishment—six Sub-Inspectors, two female searchers, one clerk and forty two peons		10,130		10,400
—	—	Leave salary		4,180		4,500
530	534	TOTAL .	1,67,050	1,74,130	1,58,200	1,80,400

(a) Shown under the sub-head 'C. 3.—Other charges.'

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 374—376, paragraph 47.

(c) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 8-9, paragraph 16.

EXPLANATORY NOTE—*concl'd.*

EXPENDITURE.

	Actuals, 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.
IV.—Payments to officers out of merchants' overtime fees—			
Madras	50,388	51,200	52,500
Bombay	1,84,069	2,00,000	2,00,000
Karachi	45,050	47,000	47,000
Calcutta	2,59,678	2,60,000	2,60,000
Chittagong	12,092	12,000	12,000
Burma	1,11,700	1,22,000	1,27,000
TOTAL	6,62,977	6,92,200	6,98,500
V.—Payments to officers out of penalty fees including crown overtime—			
Madras	40,582	44,800	45,150
Bombay	73,145	80,000	80,000
Karachi	36,357	38,000	37,000
Calcutta	90,970	90,000	90,000
Chittagong	4,925	4,000	4,000
Burma	32,176	36,000	36,000
TOTAL	2,78,155	2,92,800	2,92,150
VI.—Available for payments to Seamen's and Customs welfare institutions out of the penalty fees (i.e., excess of III over V.)—			
Madras		—2,300	—2,150
Bombay		20,000	20,000
Karachi		—14,000	—13,000
Calcutta		1,05,000	1,05,000
Chittagong		2,200	2,200
Burma		1,04,000	1,12,000
TOTAL	2,23,212	2,14,900	2,24,050
Deduct—Payments to charities	(a)1,09,220	1,10,220*	
Surplus to be carried forward	1,13,992	1,04,680	(d)2,18,672
Available grant for payment to charities during 1930-31.			(b)4,42,722

(a) Made up as follows :—

	Rs.
Madras	3,000
Bombay	24,700
Karachi	5,520
Calcutta	41,800
Chittagong	700
Burma	(c)33,500

* Made up as follows :—

	Rs.
Madras	3,000
Bombay	24,700
Karachi	5,520
Calcutta	41,800
Chittagong	700
Burma	34,500

(b) This represents the sum total of the grants included in the budgets of the various ports under the sub-head "A.-11-Grants-in-aid, contributions and donations: Payments to Customs clubs and charities" and surplus of previous years. The whole of this grant is pooled together for the purpose of payments to charities, etc.

(c) Excludes payments of Rs. 61,700 and 98,500 to the Mayo Marine Institute, Rangoon, out of the surplus of previous years which had lapsed to Government.

(d) Up to the year 1927-28 the surplus of the previous years was not carried forward but lapsed to Government. From that year the surplus of the previous years is being carried forward.

REVENUE.

See Explanatory Memorandum printed separately.

		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31
		Rs.	Rs.	Rs.	Rs.
II-B. CIRCLES of Account in which this Grant will be accounted for :—					
INDIA	{ Non-voted .	69,935	73,000	57,000	57,000
	{ Voted .	10,65,019	11,60,000	11,48,000	12,25,000
BALUCHISTAN		16,163	19,000	18,000	20,000
NORTH-WEST FRONTIER PROVINCE		79,167	77,000	77,000	79,000
MADRAS	{ Non-voted .	25,890	32,000	15,000	34,000
	{ Voted .	8,06,158	8,61,000	8,63,000	8,88,000
BOMBAY	{ Non-voted .	10,182	16,000	13,000	16,000
	{ Voted .	15,87,611	17,16,000	16,93,000	18,24,000
UNITED PROVINCES	{ Non-voted .	22,260	20,000	24,000	19,000
	{ Voted .	6,70,273	6,87,000	6,97,000	7,11,000
PUNJAB	{ Non-voted .	26,359	32,000	28,000	33,000
	{ Voted .	6,37,341	6,67,000	6,93,000	7,04,000
BURMA	{ Non-voted .	52,783	38,000	39,000	63,000
	{ Voted .	8,14,162	8,65,000	8,55,000	8,83,000
BIHAR AND ORISSA	{ Non-voted .	27,964	33,000	34,000	32,000
	{ Voted .	3,08,663	3,26,000	3,46,000	3,48,000
CENTRAL PROVINCES		3,71,380	3,83,000	3,83,000	3,89,000
ASSAM	{ Non-voted .	..	4,000	4,000	5,000
	{ Voted .	1,61,104	1,16,000	1,12,000	1,26,000
COORG		1,936	2,000	2,000	2,000
TOTAL		67,45,350	71,27,000	71,01,000	74,58,000
Non-voted		2,35,373	2,48,000	2,14,000	2,59,000
Voted		65,09,977	68,79,000	68,87,000	71,99,000

III. DETAILS of the foregoing :—**INDIA.****NUMBERS.**1929- 1930.
30. 31.**A.—COLLECTION OF INCOME TAX :****AJMER-MERWARA.****A. 2.—PAY OF ESTABLISH-
MENTS :**12 12 Clerks and servants (at rates
varying from Rs. 14 to
Rs. 150)

8,002 8,800 8,500 8,900

**A. 3.—ALLOWANCES, HONO-
RARIA, ETC. :**

Travelling allowance

548 800 700 700

NUMBERS.		Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
1929- 30.	1930- 31.				
MADRAS—concl'd.					
C.—LAND CUSTOMS CHARGES—concl'd.					
C. 3.—OTHER CHARGES :					
	Allowances in lieu of over- time . . . . .		..		13,800
	Special allowance in lieu of overtime 40 (Rs. 3) for 11 months . . . . .		..		(a) 1,300
	Travelling allowance		30,000		30,000
	Fixed travelling allowance to five Sub-Inspectors at Rs. 25 p. m. each for 11 months . . . . .		..		(a) 1,400
	Uniform allowances		2,000		2,000
	Uniform allowance to Seven Sub-Inspectors at Rs. 30 each per annum . . . . .		..		(a) 200
	House rent and other allow- ances		1,375		1,400
	Rewards		24,000		30,000
	Rewards to informers		10,000		14,000
	Petty construction and repairs		20,000		18,000
	Other contingent expen- diture		16,925		18,600
	TOTAL	97,130	1,04,300	1,58,300	1,30,700
C. 4.—DEDUCT—RECOVERIES FROM THE FRENCH GOVERNMENT TO- WARDS THE COST OF ESTABLISHMENT AT KARIKAL					
		..	—400	—400	—400
	<i>Non-voted</i>	15,93,675	17,59,000	14,95,000	15,59,000
	<i>Voted</i>	10,27,821	10,30,000	10,06,000	10,42,000
	TOTAL FOR MADRAS	26,21,396	27,89,000	25,01,000	26,01,000

BOMBAY.**PRESIDENCY DIVISION.****A.—SEA CUSTOMS CHARGES AT THE
PORTS :****A. 1.—PAY OF OFFICERS :**

1	1 Collector (Rs. 2,250—100— 2,750)		{ 24,839		33,000
			{ 2,780		..
4	2 Assistant Collectors (Rs. 350—1,750)		23,339		16,684
4	5 Assistant Collectors (Rs. 350—1,750)		53,406		58,476
5	11 Other gazetted officers 9 (Rs. 600—800), 1 (Rs. 675), 1 (Rs. 600—1,000)		42,525		91,051
—	— Leave salary		{ ..		2,182
			{ 10,000		..
—	— Chemical Examiner . . . . .		..		3,600
—	— Lump reduction		{ ..		—26,600
			{ ..		—7,100
	<i>Non-voted</i>	50,434	48,178	59,000	25,266
	<i>Voted</i>	93,640	1,08,711	1,39,000	1,46,027
14	TOTAL	1,44,074	1,56,889	1,98,000	1,71,293

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929. 30.	1930. 31.				
		Rs.	Rs.	Rs.	Rs.
INDIA—contd.					
A.—COLLECTION OF INCOME TAX—contd.					
BANGALORE—concl'd.					
A. 2.—PAY OF ESTABLISHMENTS:					
13	13		6,900		7,400
			200		200
13	13	6,870	7,100	7,600	7,600
A. 3.—ALLOWANCES, HONORARIA, ETC.:					
		169	..	..	..
A. 6.—CONTINGENCIES:					
		500	600	600	700
		11,299	12,200	12,700	13,300
CENTRAL INDIA.					
A. 2.—PAY OF ESTABLISHMENTS:					
1	1	138	100	100	100
A. 3.—ALLOWANCES, HONORARIA, ETC.:					
		33	100	100	100
A. 6.—CONTINGENCIES:					
		16	..	..	..
		187	200	200	200
BENGAL.					
A. 1.—PAY OF OFFICERS:					
1	1		30,000		36,000
6	6		21,000		..
66	60		88,400		1,08,700
			3,68,100		3,58,300
1	1		7,200		7,600
			5,300		5,300
		50,999	51,000	40,500	36,000
		4,36,626	4,59,000	4,48,000	4,79,900
74	68	4,87,625	5,20,000	4,88,500	5,15,900

Numbers.		Actuals, 1928-29.	Revised Estimate, 1929-30.	Revised Estimate, 1929-31.	Budget Estimate, 1930-31.	
1929- 30.	1930- 31.					
BALUCHISTAN.						
A.—COLLECTION OF INCOME-TAX :						
A. 1.—PAY OF OFFICERS :						
1	1	Income-tax Officers (300-500)	5,199	7,000	7,000	5,516
A. 2.—PAY OF ESTABLISHMENTS :						
8	8	Clerks and servants (at rates varying from Rs. 18 to Rs. 175)		7,500		8,100
—	—	Leave salary		200		200
8	8	TOTAL	7,409	7,700	7,000	8,300
A. 3.—ALLOWANCES, HONORARIA, ETC. :						
		Travelling and other allowances	2,455	2,200	2,200	2,200
A. 6.—CONTINGENCIES :						
		Miscellaneous contingencies	1,200	1,200	1,200	1,200
TOTAL FOR BALUCHISTAN			19,163	19,000	18,000	20,000

NORTH-WEST FRONTIER PROVINCE.

A.—COLLECTION OF INCOME-TAX :						
A. 1.—PAY OF OFFICERS :						
6	5	Income-tax Officers (300-40-550)	39,733	33,920	34,200	35,000
A. 2.—PAY OF ESTABLISHMENTS :						
19	19	Inspectors and clerks (at rates varying from Rs. 40 to Rs. 203)		20,628		21,000
21	21	Servants (at Rs. 14 each)		3,492		3,490
—	—	Temporary establishment		200		200
—	—	Leave salary		1,102		1,010
40	40	TOTAL	23,777	25,422	25,000	25,700
A. 3.—ALLOWANCES, HONORARIA, ETC. :						
		Travelling and other allowances	7,160	8,973	9,000	8,800
A. 6.—CONTINGENCIES :						
		Miscellaneous contingencies	8,494	8,685	8,800	8,600
TOTAL FOR NORTH-WEST FRONTIER PROVINCE			70,167	77,000	77,000	79,000

NUMBERS.		Actuals, 1928-29.	Budget	Revised	Budget
1929- 30.	1930- 31.		Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
BOMBAY—contd.					
PRESIDENCY DIVISION—contd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.					
A. 2.—PAY OF ESTABLISHMENTS:					
320	331	Clerks, probationers, etc. (at rates varying from Rs. 60 to Rs. 600)		1,31,778	1,37,506
—	—	Augmentation of the ministerial establishment of the Bombay Custom House		..	(a) 12,265
114	112	Wharfingers and assistant wharfingers (at rates varying from Rs. 50 to Rs. 250)		1,36,776	1,34,954
87	88	Inspectors and preventive officers (at rates varying from Rs. 200 to Rs. 675).		3,39,780	3,42,447
—	—	Entertainment of staff in connection with the maintenance by the General Motors Export Co. Ltd. of a private bonded warehouse for the purpose of the assembly of motor cars and lorries		17,450	..
—	—	Entertainment of additional staff for the bonded Ware House of the General Motors Export Company, Limited, Bombay		..	(b) 23,954
63	73	Appraisers (at rates varying from Rs. 150 to Rs. 725).		2,52,800	2,56,500
461	457	Servants and guards (at rates varying from Rs. 6-12-6 to Rs. 30)		1,13,500	1,13,143
—	—	Revision of the pay of menial establishment of the Bombay Custom House		..	(c) 3,278
42	41	Boat establishment (at rates varying from Rs. 15 to Rs. 150)		16,356	16,124
—	—	Temporary establishment		5,000	5,000
—	—	Leave salary		..	43,700
11	11	Staff for the customs laboratory		11,394	10,133
—	—	Augmentation of the ministerial establishment of the Bombay Customs Laboratory		..	(d) 660
1,098	1,113	TOTAL		12,57,789	13,24,843
				12,85,000	13,99,664

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 18—21, paragraph 26.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee Volume IX, No. 1, pages 2—3, paragraph 9.

(c) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 353—355, paragraph 19.

(d) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 352—353, paragraph 16.

NUMBERS.			Actuals.	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
MADRAS—concl'd.						
PRESIDENCY CHARGES—concl'd.						
A.—COLLECTION OF INCOME-TAX—concl'd.						
A. 6.—CONTINGENCIES:						
		Miscellaneous contingent expenditure	21,239	20,000	20,000	21,000
TOTAL FOR PRESIDENCY CHARGES			2,10,826	2,05,600	2,10,500	2,10,300
		Non-voted	25,890	32,000	15,000	34,000
		Voted	1,84,936	1,73,600	1,95,500	1,76,300
DISTRICT CHARGES:						
A. 1.—PAY OF OFFICERS:						
3	3	Assistant Commissioners (1,000—1,500)		51,650		53,200
46	46	Income-tax officers (300—900)		2,35,900		2,48,800
—	—	Leave salary . . . . .		..		3,900
49	49	TOTAL	2,41,646	2,87,550	2,73,100	3,05,900
A. 2.—PAY OF ESTABLISHMENTS:						
25	24	Executive subordinates (at rates varying from Rs. 100 to Rs. 300)		51,980		48,300
410	410	Clerical and menial establishment (at rates varying from Rs. 12 to Rs. 120)		1,86,383		1,93,300
—	—	Leave salary		7,873		9,200
—	—	Temporary establishment		1,500		2,500
435	434	TOTAL	2,38,395	2,47,733	2,45,000	2,53,300
A. 3.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance		63,000		66,000
		House-rent and other allowances		3,317		3,500
		TOTAL	65,651	66,317	66,400	69,500
A. 6.—CONTINGENCIES:						
		Miscellaneous contingent charges	75,530	83,800	83,000	83,000
TOTAL FOR DISTRICT CHARGES			6,21,222	6,87,400	6,67,500	7,11,700
		Non-voted	25,890	32,000	15,000	34,000
		Voted	8,06,158	8,61,000	8,63,000	8,88,000
TOTAL FOR MADRAS			8,32,048	8,93,000	8,78,000	9,22,000

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
BOMBAY.					
A.—COLLECTION OF INCOME TAX :					
PRESIDENCY CHARGES.					
A. 1.—PAY OF OFFICERS :					
1	1	Commissioner (2,700)	32,400		32,400
3	3	Assistant Commissioners 3 (1,000—100—1,500)+ special pay 2(250)	60,100		54,390
18	17	Income-tax Officers 1 (1,500 —50—2,000), 16 (300— 50/2—900) plus special pay 1(150)	1,06,900		1,19,660
—	—	Revision of pay of Income Tax Officers.	..		(a) 11,850
1	1	Personal Assistant to the Commissioner (300—50/2 —900).	4,450		4,800
1	1	Chief Examiner (550—25— 700)	8,178		8,400
—	—	Leave salary	14,872		20,159
—	—	Lump reduction	..		—5,000
24	23	TOTAL	1,99,421	2,26,900	2,26,000
					2,46,659

A. 2.—PAY OF ESTABLISHMENTS					
319	318	Inspectors, other executive subordinates and clerical establishment (at rates varying from Rs. 45 to Rs. 500)	5,13,083		5,33,911
146	146	Servants (at rates varying from Rs. 27 to Rs. 32)	48,826		49,464
—	—	One Naik for the Income Tax Officer, Non-Resident Refund Circle	..		(b) 341
—	—	Temporary establishment	5,500		5,500
—	—	Leave salary	22,886		25,125
—	—	Lump reduction	..		—45,000
465	464	TOTAL	5,17,094	5,90,300	5,41,000
					5,69,341

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 16, page 215, paragraph 5.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 345-351, paragraph 12.

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate 1930-31.
		Rs.	Rs.	Rs.	Rs.

BOMBAY—contd.

A.—COLLECTION OF INCOME-TAX—
contd.

PRESIDENCY CHARGES—contd.

A. 3.—ALLOWANCES, HONORARIA,
ETC. :

Travelling allowance			41,855		45,520
House-rent and other allowances			28,945		31,480
Increase in the compensatory allowance on account of the revision of pay of Income-tax officers . . . . .			..		(a) 1,000
TOTAL .		63,136	68,800	73,000	78,000

A. 6.—CONTINGENCIES :

Rents, rates and taxes			78,000		84,000
Postage and telegram charges			23,000		25,000
Contract Contingencies			19,000		..
Other contingent expenditure			20,000		40,000
Lump reduction . . . . .			..		—16,000
TOTAL .		1,23,164	1,40,000	1,28,000	1,33,000

TOTAL FOR PRESIDENCY CHARGES		9,02,815	10,26,000	9,68,000	10,27,000
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DISTRICT CHARGES.

A. 1.—PAY OF OFFICERS :

4	4	Assistant Commissioners of Income-tax (1,000—100 1,500)		68,800		69,870
31	30	Income-tax officers 29 (300 —50/2—900) and 1 Assistant Income-tax officer (250—25—350)	}	4,500		4,800
—	—	Revision of pay of Income-tax officers		1,38,821		1,53,180
—	—	Leave salary	}	700		360
—	—	Lump reduction		21,079		22,853
				..		—13,000
		Non-voted		4,500		5,160
		Voted		1,99,484		2,51,403
35	34	TOTAL .		2,03,990		2,56,563

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 16, page 915, paragraph 6.

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1929-29.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
BOMBAY—concl'd.					
A.—COLLECTION OF INCOME-TAX—					
<i>concl'd.</i>					
DISTRICT CHARGES—concl'd.					
A. 6.—CONTINGENCIES :					
			₹		1,000
	Rents, rates and taxes		35,370		35,800
	Postage and telegram charges		150		150
	Other contingent expenditure		22,150		21,450
			1,015		950
			26,480		28,750
	<i>Non-voted</i>	625	1,165	1,000	2,100
	<i>Voted</i>	80,588	84,000	86,000	89,000
	TOTAL	81,211	85,165	87,000	91,100
	<i>Non-voted</i>	0,176	16,000	13,000	16,000
	<i>Voted</i>	6,84,796	7,67,000	7,25,000	7,97,000
	TOTAL FOR DISTRICT CHARGES	6,94,972	7,83,000	7,38,000	8,13,000
	A. 10.—DEDUCT—PROBABLE SAVINGS . . . . .	..	—77,000	..	..
WESTERN INDIA STATES AGENCY.					
	A. 3.—ALLOWANCES, HONORARIA, ETC.	6	..	..	..
	<i>Non-voted</i>	10,152	16,000	13,000	16,000
	<i>Voted</i>	15,87,611	17,16,000	16,93,000	18,24,000
	TOTAL FOR BOMBAY	15,97,793	17,32,000	17,06,000	18,40,000

UNITED PROVINCES.

A.—COLLECTION OF INCOME-TAX :					
A. 1.—PAY OF OFFICERS :					
1	1	Commissioner of Income-tax (2,500—3,000 + 250 Special pay)			33,400
3	3	Assistant Commissioners of Income-tax (1,400—100—1,500)	35,400		48,700
48	48	Income-tax and assistant income-tax officers, 41 (350—30—800—25—900) 7 (250—25—350)	53,180		3,17,400
—	—	Leave salary	3,06,750		4,200
			2,000		
	<i>Non-voted</i>	35,076	35,400	42,400	33,400
	<i>Voted</i>	3,36,858	3,61,930	3,59,000	3,70,300
52	52	TOTAL	3,71,934	3,97,330	4,03,700

		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES, <i>et cetera</i>.					
A.—COLLECTION OF INCOME TAX—					
<i>et cetera</i> .					
A. 2.—PAY OF ESTABLISHMENTS:					
188	185	Clerks (at rates varied from Rs. 20 to Rs. 3000)	1,75,000		1,75,000
131	131	Servants (from Rs. 100 to Rs. 36)	16,000		17,000
—	—	Revision of pay of mental staff of the Income-Tax Department.			12,000
—	—	Temporary establishment.			3,000
—	—	Leave salary.			10,000
<u>319</u>	<u>316</u>	Total	<u>1,91,000</u>	<u>2,03,000</u>	<u>2,17,000</u>
A. 3.—ALLOWANCES, HONORARIA, ETC.:					
		Travelling allowance	2,000		2,000
		Fees to local officers	44,400		55,100
			2,000		4,000
		<i>Requested</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
		<i>Voted</i>	<u>53,112</u>	<u>46,400</u>	<u>59,100</u>
		Total	<u>55,112</u>	<u>48,400</u>	<u>56,100</u>
A. 4.—SUPPLIES AND SERVICES:					
		Purchase of tents	5,707		500
A. 5.—WORKS					
			2,924	2,500	2,500
A. 6.—CONTINGENCIES:					
		Miscellaneous	79,679	80,000	80,000
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC.:					
A. 7 (1).—UNITED PROVINCES:					
		Payment to Local Government for part services of their establishment in Income-tax work	336	700	700

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 300-301, paragraph 26.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES--concl'd.					
A.—COLLECTION OF INCOME-TAX—					
<i>concl'd.</i>					
A. 8.—GRANTS-IN-AID, CON- TRIBUTIONS, ETC. :					
<i>Contributions for passages of officers transferred to or from other Governments Departments, etc.</i>					
		2,445	600	600	600
A. 9.—DEDUCT—CONTRIBU- TIONS, ETC. :					
<i>Amount transferred to Opium Department on account of share of pay and contribu- tion for cost of passages of Commissioner of In- come-tax</i>					
		—17,327	—18,000	—21,000	—17,000
A. 10.—DEDUCT—PROBABLE SAVINGS					
		..	—8,382	..	—6,200
	<i>Non-voted</i>	22,260	20,000	21,000	19,000
	<i>Voted</i>	6,70,273	6,87,000	6,97,000	7,11,000
TOTAL FOR UNITED PROVINCES		6,92,533	7,07,000	7,21,000	7,30,000

PUNJAB.**A.—COLLECTION OF INCOME-TAX :****A. 1.—PAY OF OFFICERS :**

1	1	Commissioner of Income-Tax (2,250—100—2,750)	28,000	29,000
3	3	Assistant Commissioners of Income-tax (1,000—100 —1,500)	51,450	52,700
29	30	Income-tax Officers (300— 40—850)	} 2,21,750	2,38,300
9	8	Assistant Income-tax offi- cers (250—25—350)		
—	—	Leave salary	11,300	12,000
	<i>Non-voted</i>	24,626	28,000	25,000
	<i>Voted</i>	2,58,360	2,84,500	2,84,600
42	42	TOTAL	2,82,986	3,12,500
			3,09,600	3,32,000

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
PUNJAB—concl'd.						
A.—COLLECTION OF INCOME-TAX—						
<i>concl'd.</i>						
A. 2.—PAY OF ESTABLISHMENTS:						
196	196	Inspectors, Accountants, Stenographers, Head Assistants and clerks (at rates varying from Rs. 30 to Rs. 250) .		1,98,500		2,03,100
137	137	Servants (at Rs. 14 to Rs. 18)		23,190		23,200
		— Temporary establishment		2,000		2,000
		— Leave salary		4,590		3,400
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333	333	TOTAL .	2,05,550	2,28,280	2,24,600	2,31,700
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A. 3.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling and other allowances { Non-voted	1,733	4,000	3,000	4,000
		{ Voted .	78,872	69,900	81,200	75,500
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		TOTAL .	80,605	73,900	87,200	79,500
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A. 4.—SUPPLIES AND SERVICES.						
			800	800
<hr/>						
A. 6.—CONTINGENCIES						
			94,559	93,500	1,05,800	1,00,000
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A. 10.—DEDUCT—PROBABLE SAVINGS						
			..	—9,180	—7,000	—7,000
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		Non-voted .	26,359	32,000	28,000	33,000
		Voted .	6,37,341	6,67,000	6,93,000	7,04,000
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		TOTAL FOR PUNJAB .	6,63,700	6,99,000	7,21,000	7,37,000
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NUMBERS.			Actuals,	Budget	Revised	Budget
1929.	1930.		1928-29.	Estimate,	Estimate,	Estimate
30.	31.		Rs.	Rs.	Rs.	Rs.
BURMA.						
A.—COLLECTION OF INCOME-TAX :						
A. 1.—PAY OF OFFICERS :						
1	1	Commissioner of Income-tax (2,250—100—2,750)		28,500		37,000
—	1	Assistant Commissioner (1,000—1,500—Special Pay 200)		..		19,100
4	4	Assistant Commissioners (1,000—1,500)		63,250		62,300
43	43	Income-tax officers (350— 950)		2,19,685		2,31,600
8	8	Assistant Income-tax offi- cers (250—350)		25,910		24,000
2	—	Two Temporary Income- tax officers		8,125		..
—	—	Leave salary		2,000		..
—	—	Deduct—Probable Savings		..		—20,900
		Non-voted	39,285	28,500	30,000	52,400
		Voted	2,67,120	3,18,970	2,95,600	3,00,000
58	57	TOTAL	3,06,405	3,47,470	3,25,600	3,52,400

A.2.—PAY OF ESTABLISH- MENTS :						
309	340	Inspectors, examiners, ac- countants, clerks, and servants (at varying rates from Rs. 15 to Rs. 500).		3,47,680		3,76,800
—	—	Revision of the scales of pay of the clerical esta- blishment and the revision of pay and increase in the number of Process Servers		..		(a) 7,000
—	—	Temporary establishment		4,100		2,100
—	—	Deduct—Probable Savings		..		—8,900
309	340	TOTAL	3,36,700	3,51,780	3,40,000	3,77,000

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 355-356, paragraph 22, and No. 16, pages 915-916, paragraph 6.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
BURMA—contd.				
A.—COLLECTION OF INCOME-TAX—				
<i>contd.</i>				
A. 3.—ALLOWANCES, HONORARIA, ETC. :				
Travelling allowance		{ 1,700		{ 2,000
		{ 57,630		{ 61,400
House-rent and other allowances		{ 4,250		{ 7,400
		{ 39,120		{ 32,000
<i>Non-voted</i>	8,710	5,950	5,800	9,400
<i>Voted</i>	1,00,594	96,750	1,01,500	93,400
TOTAL	1,09,304	1,02,700	1,07,300	1,02,800
A. 4.—SUPPLIES AND SERVICES :				
Fees to pleaders and copyists and diet, etc. of witnesses		5,300		5,300
Miscellaneous and freight shipping charges, etc.,		300		300
TOTAL	5,220	5,600	14,600	5,600
A. 6.—CONTINGENCIES :				
Contract contingencies		13,000		14,800
Other contingencies		20,750		21,100
Rents, rates and taxes		43,500		45,600
TOTAL	72,602	77,250	71,900	81,500
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC. :				
A. 7 (2).—BURMA :				
Establishment charges paid to Local Government for Income-tax work done by the Collector, Rangoon Town District, and his staff		{ 2,950		..
		{ 8,230		..
Establishment charges paid to Local Government for process serving establishment doing Income-tax work		8,800		11,000
Establishment charges paid to Local Government for Income-tax work done by the Revenue staff in district offices		8,500		6,000
<i>Non-voted</i>	2,600	2,950	2,600	..
<i>Voted</i>	25,226	25,530	22,100	17,000
TOTAL	27,826	28,480	24,700	17,000

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NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA.						
A.—COLLECTION OF INCOME-TAX :						
A. 1.—PAY OF OFFICERS :						
1	1	Commissioner of Income-tax (Rs. 2,200—100—2,700)		28,218		28,200
2	2	Assistant Commissioners of Income-tax (1,100—100 —1,500)		34,400		35,700
17	18	Income-tax officers (350— 50/2—900)		95,400		1,09,400
4	3	Assistant Income-tax offi- cers (250—350)		16,310		11,400
		Non-voted	25,986	28,218	30,100	28,200
		Voted	1,30,829	1,46,140	1,48,100	1,56,500
24	24	TOTAL	1,51,815	1,74,358	1,78,200	1,84,700

**A. 2.—PAY OF ESTABLISH-
MENTS.**

103	103	Clerks and stenographers, etc. (at varying rates from Rs. 30 to Rs. 300)		1,01,790		1,04,300
74	74	Servants (Rs. 12—17)		10,980		11,000
—	—	Temporary establishment.		300		100
177	177	TOTAL	99,965	1,13,070	1,14,100	1,15,400

**A. 3.—ALLOWANCES, HONO-
RARIA, ETC. :**

		Travelling allowance		{ 3,432		{ 3,200
		Compensation for dearness of provisions		{ 22,400		{ 24,000
		Other allowances		{ 1,230		{ 1,200
		Non-voted	3,378	4,182	3,300	3,200
		Voted	26,286	26,440	26,200	28,000
		TOTAL	29,664	30,622	29,500	31,200

A. 5.—WORKS			11,169	..	2,200	400
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A. 6.—CONTINGENCIES :

		Rents, rates and taxes		11,650		11,100
		Miscellaneous contingencies		28,700		36,600
		TOTAL	40,414	40,350	55,400	47,700



	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

CENTRAL PROVINCES—concl'd.

**SECTION OF INCOME-TAX—
concl'd.**

6.—CONTINGENCIES :

Purchase and repair of furniture		1,200		1,000
Other contingencies		38,600		36,570
TOTAL	42,843	39,800	39,600	37,570
TOTAL FOR CENTRAL PROVINCES .	3,71,380	3,83,000	3,83,000	3,89,000

ASSAM.

SECTION OF INCOME-TAX :

A. 1—PAY OF OFFICERS :

1 Assistant Commissioner		15,740		16,697
6 Income-Tax Officers		31,510		31,615
7 TOTAL . . . . .	..	47,250	41,800	48,312

A. 2—PAY OF ESTABLISHMENTS :

2 Examiners of Accounts		3,850		4,200
34 Clerks		31,450		32,676
28 Servants		3,160		4,527
— Leave salary		500		1,000
— Temporary establishment . . . . .		..		500
— Two Additional Examiners of Accounts . . . . .		..		(a)3,850
— Revision of pay of the Clerical and Menial Establishment . . . . .		..		(b)3,400
64 TOTAL	38,960	36,400	50,153

A. 3—ALLOWANCES, HONORARIA, ETC.:

Travelling allowance	8,750	12,800	10,000
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A. 6—CONTINGENCIES :

Contract Contingencies		10,450		9,593
Rents, rates and taxes		740		492
Other Contingencies		9,850		7,450

TOTAL	21,040	21,000	17,535
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(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 347-348, graph 11.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 365-366, graph 34.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
ASSAM—concl'd.					
A.—COLLECTION OF INCOME-TAX— <i>concl'd.</i>					
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC.:					
A. 7 (3).—ASSAM:					
Amount paid to provincial Government on account of Share of pay and allowances of the Commissioner.					
			4,000		5,000
Amount paid to provincial Government for Income-tax work done by the provincial Staff					
	
	TOTAL	1,61,104	4,000	4,000	5,000
	- TOTAL FOR ASSAM	1,61,104	1,20,000	1,16,000	1,31,000
	Non-voted	..	4,000	4,000	5,000
	Voted	1,61,104	1,16,000	1,12,000	1,26,000
COORG.					
A.—COLLECTION OF INCOME-TAX ;					
A. 2.—PAY OF ESTABLISHMENTS :					
1	1 Clerk	788	750	800	800
A. 3.—ALLOWANCES, HONORARIA, ETC :					
	Travelling allowance	24	50	100	100
A. 6.—CONTINGENCIES :					
	Miscellaneous contingent charges	124	200	100	100
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC.:					
A. 7 (4).—COORG :					
Amount paid to Provincial Government for Income-tax work done by the provincial staff					
		1,000	1,000	1,000	1,000
	TOTAL FOR COORG	1,936	2,000	2,000	2,000

REVENUE.

See Explanatory Memorandum printed separately.

DEMAND No. 18.

SALT.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to defray Expenses in connection with SALT.

Voted : Eighty-eight Lakhs and Thirty-one Thousand Rupees
 Non-voted : Forty-four Lakhs and Thirty-one Thousand Rupees.

II-A. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928 29.	Budget Estimate, 1929-30.	Revised Estimate, 1929 30.	Budget Estimate, 1930 31.
	Rs.	Rs.	Rs.	Rs.
I.—NORTHERN INDIA SALT REVENUE DEPARTMENT.				
A.—REVENUE EXPENDITURE—				
WORKING EXPENSES :				
A. 1.—DIRECTION :				
A. 1 (1).—PAY OF OFFICERS	22,731	27,430	27,200	27,800
{ Non-voted				
{ Voted	29,784	26,900	28,500	25,100
A. 1 (2).—PAY OF ESTABLISHMENTS	46,741	50,560	47,700	50,500
A. 1 (3).—ALLOWANCES, HONORARIA, ETC.	5,019	2,150	2,600	2,100
{ Non-voted				
{ Voted	14,305	13,410	16,400	13,200
A. 1 (4).—SUPPLIES AND SERVICES	814	410	9,600	400
A. 1 (5).—CONTINGENCIES	8,824	12,380	15,100	12,900
A. 1 (6).—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	461	600	600	600
TOTAL FOR DIRECTION	1,28,679	1,33,840	1,47,700	1,32,600
A. 2.—MANUFACTURE :				
A. 2 (1).—PAY OF OFFICERS	6,033	..	4,500	..
{ Non-voted				
{ Voted	86,353	87,440	77,100	76,800
A. 2 (2).—PAY OF ESTABLISHMENTS	1,87,292	2,05,510	1,99,700	1,99,500
A. 2 (3).—ALLOWANCES, HONORARIA, ETC.	318	..	1,500	..
{ Non-voted				
{ Voted	10,073	10,570	10,500	9,900
A. 2 (4).—SUPPLIES AND SERVICES				
A. 2(4) (a).—MANUFACTURE AND EXCAVATION CHARGES.	8,91,990	10,60,890	10,65,100	11,13,800
A. 2 (4) (b).—OTHER CHARGES	2,00,089	1,85,840	2,12,900	1,61,400
A. 2 (5).—CONTINGENCIES	22,728	24,140	23,500	28,300
A. 2 (6).—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	..	..	100	..
TOTAL FOR MANUFACTURE	14,04,876	15,74,390	15,94,900	15,89,700

	Actuals, 1928-29	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
I.—NORTHERN INDIA SALT REVENUE DEPARTMENT <i>contd.</i>				
A.—REVENUE EXPENDITURE—WORKING EXPENSES <i>contd.</i>				
A. 3.—WAGEMENT:				
A. 3 (1) PAY OF OFFICERS	65,006	75,450	64,000	64,400
A. 3 (2) PAY OF ESTABLISHMENTS	1,12,822	1,12,480	1,09,000	1,10,400
A. 3 (3) ALLOWANCES, HONORARIA, ETC.	5,672	5,040	5,000	5,200
A. 3 (4) SUPPLIES AND SERVICES:				
A. 3 (4) (a) DISPATCH CHARGES	1,44,642	1,40,400	1,43,400	1,60,800
A. 3 (4) (b).—OTHER CHARGES	20,567	18,470	18,000	18,500
A. 3 (5).—CONTINGENCIES.	8,000	11,830	11,000	11,300
Total for WAGEMENT	3,58,289	3,71,570	3,21,800	3,76,000
A. 4.—STORES AND WORKSHOP ESTABLISHMENT:				
A. 4 (1). PAY OF OFFICERS	20,000	20,950	22,000	23,100
A. 4 (2). PAY OF ESTABLISHMENTS	47,382	49,740	44,000	32,200
A. 4 (3). ALLOWANCES, HONORARIA, ETC.	864	1,000	1,500	1,200
A. 4 (4). SUPPLIES AND SERVICES	1,70,330	2,43,000	1,99,100	2,10,800
A. 4 (5).—CONTINGENCIES.	471	1,000	1,200	1,000
A. 4 (6).— <i>DEDUCT</i> RECOVERIES FOR SERVICES RENDERED TO OTHER BRANCHES OF THE DEPARTMENT, ETC.:	-3,10,293	-3,93,840	-3,13,100	-2,06,700
Total for Stores, etc.	-80,447	-77,100	-56,000	-28,400
A. 5.—MEDICAL ESTABLISHMENT:				
A. 5 (1).—PAY OF OFFICERS	10,662	10,850	10,000	10,100
A. 5 (2).—PAY OF ESTABLISHMENTS	8,078	8,180	7,700	8,400
A. 5 (3).—ALLOWANCES, HONORARIA, ETC.	1,564	1,430	1,300	1,400
A. 5 (4).—CONTINGENCIES	6,104	7,100	7,000	9,300
TOTAL FOR MEDICAL ESTABLISHMENT	26,408	27,560	26,000	29,200
A. 6.—CONTRIBUTION TO THE DEPRECIATION FUND	2,01,526	2,00,000	2,82,000	2,80,100

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1929-31 Rs.
I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—contd.				
A.—REVENUE EXPENDITURE—WORKING EXPENSES—contd.				
A. 7.—RENEWALS AND REPLACEMENTS OF WASTING ASSETS MET FROM DEPRECIATION FUND:				
A. 7 (1).—EXPENDITURE ON RENEWALS AND REPLACEMENTS	1,451	100	3,190	2,200
A. 7(2).—DEDUCT—AMOUNT TRANSFERRED FROM DEPRECIATION FUND.	-1,451	-100	-3,190	-2,200
Total for Renewals, etc.	..	..	..	..
A. 8.—INTEREST ON CAPITAL OUTLAY	4,97,170	3,74,000	..	2,11,500
A. 9.—COST OF ACCOUNTS AND AUDIT STAFF	63,134	60,200	..	52,000
A. 10.—PENSIONARY CHARGES (Non-voted)	7,345	..	..	..
(Voted)	71,191	..	..	71,191
Total for Pensionary Charges	78,537	..	..	..
Total for Working Expenses	27,68,172	..	..	..
B.—REVENUE EXPENDITURE—PREVENTIVE ESTABLISHMENT:				
B. 1.—PAY OF OFFICERS	..	..	..	..
B. 2.—PAY OF ESTABLISHMENTS	..	..	..	..
B. 3.—ALLOWANCES, HONORARIA, ETC.	..	..	..	..
B. 4.—SUPPLIES AND SERVICES	..	..	..	..
B. 5.—WORKS	..	..	..	..
B. 6.—CONTINGENCIES	..	..	..	..
Total for Preventive Establishment	..	..	..	..
C.—REVENUE EXPENDITURE—SALT COMPENSATIONS				
D.—CAPITAL EXPENDITURE—CHARGED TO REVENUE—CAPITAL OUTLAY ON SALT WORKS:				
D. 1.—BAGS	..	..	..	..
D. 2.—PLANT AND MACHINERY	..	..	..	..
D. 3.—STORES	..	..	..	..
D. 4.—WORKS	..	..	..	..
Total for Capital Expenditure	..	..	..	..

	Actual 1920-21. Rs.	Budget Estimate, 1920-21. Rs.	Revised Estimate, 1920-21. Rs.	Budget Estimate, 1920-21. Rs.
I.—NORTHERN INDIA SALT REVENUE DEPARTMENT—2000.				
D.—DEDUCT—PROBABLE SAVINGS	..	—1,11,000	..	—27,000
TOTAL FOR NORTHERN INDIA SALT REVENUE DEPARTMENT	65,70,348	70,78,000	67,70,000	68,41,000
Non-voted	38,97,756	39,45,000	38,50,000	37,91,000
Voted	26,72,592	31,33,000	29,20,000	30,50,000
II.—PROVINCES.				
F.—DIRECTION—				
F. 1.—PAY OF OFFICERS (Non-voted)	5,556	57,200	45,400	49,274
(Voted)	2,11,785	2,27,000	2,11,000	2,28,937
F. 2.—PAY OF ESTABLISHMENTS (Non-voted)	1,249	2,000	1,800	1,974
(Voted)	27,81,704	28,90,000	27,70,000	28,59,126
F. 3.—ALLOWANCES, HONORARIA, ETC. (Non-voted)	6,456	8,800	7,000	8,762
(Voted)	3,12,355	3,20,782	3,12,000	3,22,240
F. 4.—SUPPLIES AND SERVICES	1,75,748	2,44,500	2,20,000	2,34,427
F. 5.—CONTINGENCIES (Non-voted)	370	370	300	699
(Voted)	2,27,994	2,82,293	2,37,000	2,25,781
F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. (Non-voted)	620	..	..	..
(Voted)	3,82,402	3,72,615	3,54,800	3,61,571
F. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
{ Non-voted	1,302	400	1,200	1,200
{ Voted	750	750	2,200	1,400
F. 8.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.	—13,582	—14,263	—15,000	—16,452
F. 9.—DEDUCT—PROBABLE SAVINGS . . . . .	..	—2,15,000	—25,000	—46,000
TOTAL FOR DIRECTION	40,63,262	41,74,400	41,39,900	42,28,900

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
II.—PROVINCES —concl'd.				
I.—WORKS:				
G. 1.—BUILDINGS	1 65,306	2,00,000	1,92,000	1,80,000
G. 2.—ROADS	55,356	85,000	80,000	60,000
G. 3.—PETTY CONSTRUCTION AND RE- PAIRS	99	100	100	100
{ Non-voted				
{ Voted	1,40,044	1,35,000	1,16,000	1,51,000
TOTAL FOR WORKS	3,60,805	4,20,100	3,88,100	3,91,100
H.—SALT PURCHASE AND FREIGHT	7,01,671	10,58,500	9,06,000	12,06,000
I.—SALT COMPENSA- TIONS	5,77,078	5,86,000	5,79,000	5,79,000
{ Non-voted				
{ Voted	13,381	16,000	16,000	16,000
- TOTAL FOR PROVINCES	57,16,197	62,55,000	60,29,000	64,21,000
Non-voted	6,38,393	6,51,000	6,35,000	6,40,000
Voted	50,77,804	56,04,000	53,94,000	57,81,000
J.—ENGLISH CHARGES (HIGH COM- MISSIONER) ON STORES	210	2,000	1,000	..
K.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY . . . . .	..	—100	..	..
TOTAL	1,22,93,355	1,32,94,900	1,28,09,000	1,32,62,000
Non-voted	45,36,119	46,00,000	44,93,000	44,31,000
Voted	77,57,236	86,94,900	83,16,000	88,31,000

II-B. CIRCLES of Account in which this Grant will be accounted for :—

AUDIT OFFICER, INDIAN STORES DEPARTMENT	{ Non-voted	38,97,726	39,49,000	38,58,000	37,91,000
	{ Voted	26,79,222	30,89,000	29,21,000	30,50,000
MADRAS	{ Non-voted	5,03,821	5,04,000	5,04,000	5,06,000
	{ Voted	13,70,977	17,44,000	15,26,000	17,22,000
BOMBAY	{ Non-voted	1,12,249	1,24,000	1,08,000	1,11,000
	{ Voted	31,76,918	32,95,000	33,29,000	35,11,000
INDIA (BENGAL)	{ Non-voted	20,000	20,000	20,000	20,000
	{ Voted	3,17,222	3,15,000	3,00,000	3,02,000
BURMA	{ Non-voted	2,323	3,000	3,000	3,000
	{ Voted	1,35,359	1,72,000	1,61,000	1,68,000
BIHAR AND ORISSA		76,238	77,000	77,000	77,000
ASSAM		1,090	1,000	1,000	1,000
ENGLISH CHARGES (HIGH COM- MISSIONER) ON STORES		210	2,000	1,000	..
REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY . . . . .		..	—100	..	..
TOTAL		1,22,93,355	1,32,94,900	1,28,09,000	1,32,62,000
Non-voted		45,36,119	46,00,000	44,93,000	44,31,000
Voted		77,57,236	86,94,900	83,16,000	88,31,000

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
III. DETAILS of the foregoing :—						
AUDIT OFFICER, INDIAN STORES DEPARTMENT.						
NORTHERN INDIA SALT REVENUE DEPARTMENT.						
A.—REVENUE EXPENDITURE—WORKING EXPENSES :						
A. 1.—DIRECTION :						
A. 1 (1).—PAY OF OFFICERS :						
1		1 Commissioner (2,000 eight months—2,100 four months plus special pay 250)		27,430		27,800
1		1 Deputy Commissioner (950—1,150)		13,800		13,800
1		1 Superintendent and personal assistant to the Commissioner (250—600)		7,200		7,200
1		1 Superintendent (250—600)		5,400		3,600
—	—	Leave salary		500		500
4	4	TOTAL	22,731	27,430	27,200	27,800
		{ Non-voted	29,784	26,900	28,500	25,100
		{ Voted				
A. 1 (2).—PAY OF ESTABLISHMENTS :						
2		2 Deputy Superintendents, Inspectors and other executive subordinates (at rates varying from Rs. 25 to Rs. 300)		1,300		1,400
35		35 Clerks (at rates varying from Rs. 35 to Rs. 300 with personal pay)		40,860		40,700
21		21 Servants (at rates varying from Rs. 15 to Rs. 30)		4,510		4,600
—	—	Temporary establishment		3,500		3,500
—	—	Leave salary		300		300
58	53	TOTAL	46,741	50,560	47,700	50,500
A. 1 (3).—ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowances		{ 2,000		2,000
				{ 6,700		7,200
		Payments on account of medical treatment of British Officers of the Superior Civil Services.		{ 150		100
				{ 150		100
		House rent and other allowances		6,560		5,900
		TOTAL	5,019	2,150	2,600	2,100
		{ Non-voted	14,305	13,410	16,400	13,200
		{ Voted				

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>					
A.—REVENUE EXPENDITURE— WORKING EXPENSES—<i>contd.</i>					
A 1 DIRECTION—<i>concl'd.</i>					
A 1 (4).—SUPPLIES AND SERVICES :					
			10		..
			400		400
		TOTAL	814	410	9,600
					400
A. 1 (5).—CONTINGENCIES :					
			4,100		4,100
			170		200
			1,050		1,000
			1,900		1,200
			4,510		4,800
			600		600
			50		1,000
		TOTAL	8,824	12,380	15,100
					12,900
A. 1 (6).—GRANTS-IN-AID, CONTRIBUTIONS, ETC.:					
			461	600	600
				600	600
A. 2.—MANUFACTURE :					
A. 2 (1).—PAY OF OFFICERS :					
2	2	General Managers (1,100— 1,400)		28,800	26,300
1	1	Assistant General Manager (700—900)		9,930	8,000
2	1	Assistant Commissioners (700—1,000)		15,150	10,200
12	12	Superintendents (250—600)		63,660	61,300
1	1	Treasury officer (300—350)		4,200	4,200
—	—	Leave salary		1,900	1,600
—	—	Deduct—Share of pay transferred to other branches of the de- partment		—36,200	—34,800
18	17	TOTAL	6,033	..	4,500
					..
			86,353	87,440	77,100
					76,80

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—<i>contd.</i>						
A. 2. MANUFACTURE—<i>contd.</i>						
A. 2 (2).—PAY OF ESTABLISHMENTS :						
34	35	Deputy Superintendents, Inspectors and other executive subordinates (at rates varying from Rs. 25 to Rs. 300)		47,980		48,000
55	84	Clerks and treasurers (at rates varying from Rs. 35 to Rs. 250 + Special pay).		78,480		81,800
408	337	Inferior establishment [at rates varying from Rs. 16 to Rs. 25 + Special pay (46) 2]		90,270		75,700
74	48	Executive subordinates, inspectors, clerks, etc.		21,090		14,700
236	211	Inferior establishment and Baramasi establishment (13 to 20)		38,310		35,900
—	—	Leave salary		1,500		1,300
—	—	Deduct—Share of pay transferred to other branches of the department		—71,920		—57,900
837	715	TOTAL	1,87,292	2,05,510	1,99,700	1,99,500
A. 2 (3).—ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowance		7,400		6,500
		House rent and other allowances		2,870		3,200
		Payments on account of medical treatment of British Officers of the Superior Civil Services		300		200
		TOTAL { Non-voted	318	..	1,500	..
		{ Voted	10,073	10,570	10,500	9,900
A. 2 (4).—SUPPLIES AND SERVICES :						
A. 2 (4) (a)—MANUFACTURE AND EXCAVATION CHARGES :						
		Manufacture and excavation charges		7,80,160		8,42,600
		Carriage of salt (Salt Range Division)		73,650		77,100
		Cost of electric current		1,57,080		1,46,100
		Maintenance of air compressor plant		50,000		48,000
		TOTAL	8,91,990	10,60,890	10,65,100	11,13,800

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*A. 2.—MANUFACTURE—*contd.*

A. 2 (4) (b)—OTHER CHARGES :

Maintenance of permanent way and rolling stock		79,140		61,100
Petty construction and ordinary repairs		48,980		34,900
Water supply charges		10,460		11,800
Maintenance of tools and plant		1,340		500
Arms and accoutrements		120		100
Quarrying of Gypsum		10,000		15,000
Miscellaneous		28,800		10,600
Value of unserviceable assets and losses written off		2,000		2,400
Claims for damages on account of subsidence at Khewra		5,000		25,000

TOTAL	2,00,089	1,85,840	2,12,900	1,61,400
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TOTAL FOR SUPPLIES AND SERVICES	10,92,079	12,46,730	12,78,000	12,75,200
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A. 2 (5).—CONTINGENCIES :

Postage and telegram charges		2,670		3,100
Cost of stationery and printing		3,050		4,200
Purchase, repair and carriage of tents		60		100
Menial charges		4,460		4,700
Telephone charges		1,020		1,000
Rents, rates and taxes		1,830		1,500
Office expenses and miscellaneous contingencies		6,160		5,900
Circuit house contingencies		860		900
Clothing Charges		4,030		3,600

Facilities for the recreation of the staff of the Northern India Salt Revenue Department employed at Sambhar and Khewra		(a) 3,300
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TOTAL	22,75	24	23,500	28,300
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(a) *Vide* Proceedings of the Meeting of the Standing paragraph 41.

NUMBERS.			Actuals,	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—contd.						
A. 2.—MANUFACTURE—concl'd.						
A. 2 (6)—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :						
<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc . . .</i>			—	..	100	..
A. 3.—WEIGHMENT :						
A. 3 (1).—PAY OF OFFICERS :						
1	1	Assistant Commissioner (700 to 900)		9,700		10,000
7	5	Superintendents (250 to 600) and Special pay 1 (50)		35,600		25,900
—	—	Leave salary		300		300
—	—	Share of pay transferred from other branches of the department		29,850		28,200
<u>8</u>	<u>6</u>	TOTAL	<u>65,936</u>	<u>75,450</u>	<u>64,600</u>	<u>64,400</u>
A. 3 (2).—PAY OF ESTABLISHMENTS :						
25	27	Deputy Superintendents, Inspectors and other executive subordinates (at rates varying from Rs. 25 to Rs. 300)		22,080		22,500
12	14	Clerks (at rates varying from Rs. 35 to Rs. 200)		9,889		11,100
156	170	Servants (at rates varying from Rs. 16 to Rs. 25)		35,020		38,100
35	6	Markers establishment and mates		6,600		1,600
—	—	Share of pay transferred from other branches of the department		45,010		42,200
—	—	Leave salary		890		900
<u>228</u>	<u>217</u>	TOTAL	<u>1,12,822</u>	<u>1,19,489</u>	<u>1,09,000</u>	<u>1,16,400</u>

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*A. 3—WEIGHMENT—*concl'd.*A. 3 (3).—ALLOWANCES,
HONORARIA, ETC.

Travelling allowances		4,750		4,000
House rent and other allow- ances		1,190		1,200
TOTAL	5,672	5,940	5,000	5,200

A. 3 (4).—SUPPLIES AND SER-
VICES :A. 3 (4) (a)—DISPATCH
CHARGES.

Dispatch charges	1,44,632	1,40,400	1,13,300	1,60,800
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A. 3. (4) (b)—OTHER CHARGES :

Petty construction and or- dinary repairs		8,820		7,700
Maintenance of salt sidings at Pachbadra		600		600
Maintenance of tools and plant		4,650		5,300
Water supply charges		4,340		4,700
Arms and accoutrements, Value of unserviceable assets and losses written off		30		..
		30		200

TOTAL	20,567	18,470	18,900	18,500
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TOTAL FOR SUPPLIES AND
SERVICES

	1,65,199	1,58,870	1,32,200	1,79,300
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A. 3 (5).—CONTINGENCIES :

Postage and telegram char- ges		1,950		1,600
Cost of stationery and printing		1,720		2,300
Purchase, repair and car- riage of tents		80		100
Menial charges		270		200
Telephone charges		200		1,000
Rents, rates and taxes		20		200
Office expenses and miscel- laneous contingencies		2,700		2,500
Clothing charges		4,500		3,500
TOTAL	8,660	11,220	11,033	11,300

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*

A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*

A. 4.—STORES AND WORKSHOP ESTABLISHMENT :

GENERAL STORES.

SUPERVISION.

A. 4 (1).—PAY OF OFFICERS :

Share of pay of Electrical and Mechanical Engineers transferred from general workshop

5,230

5,400

Share of pay of Superintendent transferred from Manufacture

..

1,300

TOTAL

5,022

5,230

6,000

6,700

A. 4 (2).—PAY OF ESTABLISHMENTS :

1 1 Clerk (60—120)
— — Share of pay transferred from General Workshop and Manufacture

810

800

3,300

4,000

1 1 TOTAL

4,182

4,110

4,600

4,800

A. 4 (5).—CONTINGENCIES :

Office expenses and miscellaneous contingencies

350

300

Postage and telegram charges

10

..

TOTAL

239

360

500

300

DEPOT CHARGES.

A. 4 (2).—PAY OF ESTABLISHMENTS :

4 4 Storekeepers and Assistant Storekeepers (35—200)
8 4 Chowkidars, peons and coolies (16)
— — Share of pay transferred from General Workshop

3,140

3,500

1,540

800

200

300

12 8 TOTAL

4,764

4,880

4,500

4,600

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*A. 4.—STORES AND WORK-
SHOP ESTABLISHMENT
—*contd.*GENERAL STORES—*concl.*DEPOT CHARGES—*concl.*A. 4 (4).—SUPPLIES AND
SERVICES :

Labour payments			1,730		2,300
Maintenance of tools and plant			100		100
Cost of electric current			300		300
Repairs to stores			50		.
TOTAL		1,144	2,180	2,400	2,700

A. 4 (5).—CONTINGENCIES :
Office expenses and mis-
cellaneous contingencies

...	40	30	..
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A. 4 (6).—*DEDUCT*—RE-
COVERIES FOR SER-
VICES RENDERED
TO OTHER BRANCHES
OF THE DEPARTMENT,
ETC.

—12,632	—15,450	—11,600	—11,500
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TOTAL FOR GENERAL STORES	2,719	1,350	6,430	7,600
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GENERAL WORKSHOP.
SUPERVISION.

A. 4 (1).—PAY OF OFFICERS:

1	1	Superintending Mecha- nical and Electrical Engineer (1,000—1,200).	12,300	12,900
1	1	Electrical and Mechanical Engineer (750—950),	8,550	9,000
—	—	<i>Deduct</i> —Share of pay trans- ferred to General Stores and Electric Power house	—15,710	—16,400
2	2	TOTAL	5,023	5,500

NUMBERS.			Actuals,	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>						
A.—REVENUE EXPENDITURE—						
WORKING EXPENSES—<i>contd.</i>						
A. 4.—STORES AND WORKSHOP ESTABLISHMENT						
—<i>contd.</i>						
GENERAL WORKSHOP—<i>contd.</i>						
SUPERVISION—<i>contd.</i>						
A. 4 (2).—PAY OF ESTABLISHMENTS :						
11	10	Accountants and clerks (35 to 200)		10,420		10,100
6	10	Inferior establishment (16—20)		1,270		2,100
—	—	Leave salary		50		100
—	—	Share of pay transferred from Manufacture		210		..
—	—	<i>Deduct</i> —Share of pay transferred to General Stores and Electric Power house		—6,610		—7,400
17	20	TOTAL	5,027	5,340	4,700	4,900
A. 4 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance	460	220	500	200
A. 4 (5).—CONTINGENCIES :						
		Office expenses and miscellaneous contingencies	202	380	470	500
WORKSHOP CHARGES.						
A. 4 (2).—PAY OF ESTABLISHMENTS :						
4	4	Foreman, tool and time-keeper, mechanics, fitters, etc. (35 to 150)		4,440		4,700
25	—	Pump house establishment (18 to 45)		8,350		..
14	13	Line and wiring staff (18 to 100)		5,190		4,600
43	17	TOTAL	16,929	17,980	8,700	9,300
A. 4 (3).—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowances		30		..
		House rent and other allowances		400		..
		TOTAL	250	430	100	..

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-	1930-	1928-29.	Estimate,	Estimate,	Estimate
30.	31.	Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—contd.					
A.—REVENUE EXPENDITURE—					
WORKING EXPENSES—contd.					
A. 4.—STORES AND WORK-					
SHOP ESTABLISHMENT					
—contd.					
GENERAL WORKSHOP—concl'd.					
WORKSHOP CHARGES—concl'd.					
A. 4 (4).—SUPPLIES AND					
SERVICES :					
			43,700		48,500
					500
			79,740		51,600
			25,040		14,100
		<u>92,829</u>	<u>1,49,130</u>	<u>1,18,000</u>	<u>1,14,700</u>
A. 4 (6).—DEDUCT—RE-					
COVERIES FOR SER-					
VICES RENDERED TO					
OTHER BRANCHES OF					
THE DEPARTMENT,					
ETC.					
		<u>-1,32,979</u>	<u>-1,72,110</u>	<u>-1,38,800</u>	<u>-1,28,800</u>
TOTAL FOR GENERAL WORKSHOP		<u>-12,250</u>	<u>6,610</u>	<u>-1,030</u>	<u>6,300</u>
ELECTRIC POWER HOUSE.					
Supervision.					
A. 4 (1).—PAY OF OFFICERS:					
		10,045	10,480	10,700	10,900
A. 4 (2).—PAY OF ESTAB-					
LISHMENTS :					
2	1		4,460		2,000
—	1		..		1,000
—	—		3,310		3,600
<u>2</u>	<u>2</u>	<u>7,698</u>	<u>7,770</u>	<u>7,800</u>	<u>6,600</u>
A. 4 (3).—ALLOWANCES,					
HONORARIA, ETC :					
			1,000	850	1,000
A. 4 (5).—CONTINGENCIES :					
			210		200
			10		..
		<u>30</u>	<u>220</u>	<u>200</u>	<u>200</u>

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
AUDIT OFFICER, INDIAN STORES DEPARTMENT—<i>contd.</i>					
A.—REVENUE EXPENDITURE—					
WORKING EXPENSES—<i>contd.</i>					
A. 4.—STORES AND WORK- SHOP ESTABLISHMENT					
—<i>concl'd.</i>					
ELECTRIC POWER HOUSE—<i>concl'd.</i>					
POWER HOUSE CHARGES.					
A. 4 (2).—PAY OF ESTAB- LISHMENTS :					
18	3		7,080		600
4	—		1,110		..
6	6		1,440		1,400
<u>28</u>	<u>9</u>	<u>8,782</u>	<u>9,630</u>	<u>3,000</u>	<u>2,000</u>
A. 4 (3).—ALLOWANCES, HONORARIA, ETC. :					
		145	250	50	..
A. 4 (4).—SUPPLIES AND SERVICES :					
GENERATION.					
			59,610		58,300
			7,000		12,200
			14,500		8,200
			..		100
			..		7,300
DISTRIBUTION.					
			6,900		5,400
			1,710		..
			2,030		1,900
		<u>76,366</u>	<u>91,780</u>	<u>78,700</u>	<u>93,400</u>
A. 4 (6).—DEDUCT—RECOV- ERIES FOR SERVICES RENDERED TO OTHER BRANCHES OF THE DEPARTMENT, ETC. .					
		<u>-1,73,682</u>	<u>-2,06,280</u>	<u>-1,62,700</u>	<u>-1,56,400</u>
TOTAL FOR ELECTRIC POWER HOUSE .		<u>-70,616</u>	<u>-85,150</u>	<u>-61,400</u>	<u>-42,300</u>
A. 5.—MEDICAL ESTABLISH- MENT :					
A. 5 (1).—PAY OF OFFICERS :					
2	2		10,662	10,000	10,100
			10,850		

NUMBERS.	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 1930- 30. 31.	Rs,	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*

A.—REVENUE EXPENDITURE—
WORKING EXPENSES—*contd.*

A. 5.—MEDICAL ESTABLISH-
MENT—*concl'd.*

A. 5 (2).—PAY OF ESTAB-
LISHMENTS :

13	13	Sub-assistant Surgeons, compounders, dressers, midwives, etc., (at rates varying from Rs. 14 to Rs. 130)	7,820	8,000
—	—	Leave salary	360	400
13	13	TOTAL	8,078	8,400

A. 5 (3).—ALLOWANCES,
HONORARIA, ETC.:

		Travelling and other allow- ances	1,564	1,430	1,300	1,400
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A. 5 (4).—CONTINGENCIES :

		Postage and telegram charges	80	100		
		Menial charges	2,520	2,000		
		Dietary charges	310	400		
		Cost of medicines	2,980	3,200		
		Clothing and bedding	90	200		
		Office expenses and miscel- laneous contingencies	1,120	1,400		
		Purchase of one micros- cope with accessories for a small clinical labora- tory and one high pres- sure steam steriliser for the hospital at khewra.	..	(a) 2,000		
		TOTAL	6,104	7,100	7,000	9,300

A. 6.—CONTRIBUTION TO
THE DEPRECIATION
FUND

2,91,526	2,99,000	2,82,000	2,80,100
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A. 7.—RENEWALS AND RE-
PLACEMENTS OF WAST-
ING ASSETS MET FROM
DEPRECIATION FUND :

A. 7 (1).—EXPENDITURE
ON RENEWALS AND
REPLACEMENTS

1,451	100	2,190	2,200
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A. 7 (2).—DEDUCT—AMOUNT
TRANSFERRED FROM
DEPRECIATION FUND

—1,451	—100	—2,190	—2,200
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Account.	Actual 1928-29.	Budget 1929-30.	Revised Estimate, 1929-30.	Budget 1930-31.
	Rs.	Rs.	Rs.	Rs.
ADDITIONAL INDIAN STORES DEPARTMENT—contd.				
A. GENERAL ADMINISTRATION				
WORKING EXPENSES				
1. EXPENSE OF CURRENT OPERATION	1,11,000	1,11,000	1,32,000	1,11,000
2. EXPENSE OF ACCUMULATED INDIAN STORES	31,000	31,000	31,000	31,000
3. TRANSFERRED CHARGES				
(a) From other (b) To other	2,000 73,000	2,000 73,000	2,000 73,000	2,000 73,000
B. GENERAL ADMINISTRATION				
EXPENSES OF CURRENT OPERATION				
1. Fuel, oil, and other expenses		11,000		22,400
2. Stationery, printing, and other expenses		17,700		34,000
3. Telephone		1,200		1,200
4. Repairs, maintenance, and other expenses		6,300		6,300
5. Contingencies		6,870		67,000
C. PAY OF EMPLOYEES				
66 66 Temporary employment, including overtime and other allowances, in accordance with the provisions of the Government of India Act, 1919			31,980	31,300
67 67 Clerks (10 in A category from Rs. 30 to Rs. 300)			18,970	19,300
68 68 Three clerks B-1 (1920)				(1) 1,500
69 69 Temporary establishment (in various grades from Rs. 15 to Rs. 30)			1,43,600	1,38,000
70 70 Temporary establishment			3,130	3,200
71 71 Leave salary			1,730	1,900
72 72 Share of pay transferred from other branches of the department			25,500	13,200
Total	2,14,500	2,47,000	2,47,700	2,50,600

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, page 355, paragraph 26.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*B.—REVENUE EXPENDITURE—
PREVENTIVE ESTABLISHMENT—
*concl'd.*B. 3.—ALLOWANCES, HONO-
RARIA, ETC. :

Travelling allowance		28,360		31,400
House rent and other allowances		10,370		10,200
House-rent and other allowances		..		(a) 200
TOTAL	40,114	38,730	40,000	41,800

B. 4.—SUPPLIES AND SER-
VICES :

Petty construction and repairs		12,200		12,400
Arms and accoutrements		540		600
Water supply charges		200		200
Purchase of plant and machinery		2,200		3,500
Maintenance of tools and plant		10		200
TOTAL	21,365	15,150	13,200	16,900

B. 5.—WORKS :

KOHAT MINES DIVISION.

Lump provision for Minor Works estimated to cost Rs. 20,000 or less		3,800		11,000
INTERNAL BRANCH				
Lump provision for Minor Works estimated to cost Rs. 20,000 or less		4,300		..
TOTAL	4,175	8,100	5,000	11,000

B. 6.—CONTINGENCIES :

Postage and telegram charges		2,390		2,400
Purchase, repair and carri- age of tents		1,280		1,700
Menial charges		2,430		2,500
Telephone charges		360		500
Rents, rates and taxes		970		1,000
Tour charges		7,830		7,700
Office expenses and miscel- laneous contingencies		4,450		4,000
Clothing charges		6,240		6,500
Commission payable to Post offices for issuing Salt- petre Licenses . . . . .		..		(b) 4,000
TOTAL	17,855	25,950	27,000	30,300

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume, IX, No. 6, page 355, paragraph 20.(b) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, page 7, paragraph 14.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*contd.*

C.—REVENUE EXPENDITURE—
SALT COMPENSATIONS:

<i>Ahar State</i>		1,25,000		1,25,000
<i>Bharatpur State</i>		1,50,500		1,50,500
<i>Bahawalpur State</i>		80,000		80,000
<i>Dholpur State</i>		25,790		25,800
<i>Gwalior State</i>		3,12,500		3,12,500
<i>Holkar State</i>		61,880		61,900
<i>Jaipur State</i>		6,88,310		6,88,300
<i>Jodhpur State</i>		9,61,400		9,61,400
<i>Kishengarh State</i>		33,000		33,000
<i>Kohat chiefs</i>		50,000		50,000
<i>Mewar State</i>		2,04,150		2,04,200
<i>Royalty payable to the Jodhpur and Jaipur States under the Sambhar Lake treaty</i>		6,32,470		4,37,100
<i>Sirohi State</i>		10,800		10,800
<i>Tonk State</i>		20,000		20,000
<i>Other Indian States</i>		81,020		81,000
TOTAL	33,58,651	34,36,820	33,74,500	32,41,500

D.—CAPITAL EXPENDITURE—

CHARGED TO REVENUE—
CAPITAL OUTLAY ON SALT
WORKS:

D. 1.—BAGS:

Cost of bags		2,48,750		1,98,500
<i>Deduct—Recoveries on account of cost of bags</i>		—2,28,750		—1,90,000
TOTAL	—93,170	20,000	—10,000	8,500

D. 2.—PLANT AND MACHINERY.

SALT RANGE DIVISION.

Lump provision for plant and machinery estimated to cost Rs. 20,000 and less		40,190		2,500
Conversion of 100 Wooden Tubs into steel bodied tubs at <i>Khewra</i>		22,100		..
Lump provision for plant and machinery estimated to cost Rs. 20,000 and less. . . . .		..		(a)19,400
TOTAL	—76,848	62,290	60,000	21,900

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 562—563 and 568, paragraphs 25 and 33.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

AUDIT OFFICER, INDIAN STORES DEPARTMENT—*concl'd.*

D.—CAPITAL EXPENDITURE
CHARGED TO REVENUE—
CAPITAL OUTLAY ON SALT
WORKS—*concl'd.*

D. 3.—STORES :

Cost of stores		1,78,000		1,40,900
<i>Deduct</i> —Recoveries on account of stores issued		—1,58,000		—1,30,000
TOTAL	20,786	20,000	—38,000	10,900

D. 4.—WORKS :

RAJPUTANA SALT SOURCES.

Lump provision for works esti- mated to cost Rs. 20,000 and less		89,290		..
Lump provision for works estimated to cost Rs. 20,000 and less . . . . .		..		(a)32,300

SALT RANGE DIVISION.

Construction of a combined office for General Manager, Assistant Commissioner, etc., Khewra		40,000		..
Protection of Khewra Mine		31,000		10,000
Lump provision for works esti- mated to cost Rs. 20,000 and less		1,12,420		61,100
Lump provision for works estimated to cost Rs. 20,000 and less . . . . .		..		(a)37,300
TOTAL	2,07,008	2,72,710	1,09,000	1,40,700

E.—*DEDUCT*—PROBABLE SAVINGS

TOTAL for A. O., I. S. D.	65,76,948	70,38,000	67,79,000	68,41,000
<i>Non-voted</i>	<i>38,97,726</i>	<i>39,49,000</i>	<i>38,58,000</i>	<i>37,91,000</i>
<i>Voted</i>	<i>26,79,222</i>	<i>30,89,000</i>	<i>29,21,000</i>	<i>30,50,000</i>

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 357—359 and 369, paragraphs 24 and 40.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
MADRAS.						
F.—DIRECTION :						
F. 1.—PAY OF OFFICERS :						
1	1	Collector of Salt Revenue, [Pay in the Superior Scale of the I. C. S. not exceed- ing Rs. 2,000 (Exclusive of Overseas pay) plus special pay Rs. 200] .		23,300		24,500
1	1	Secretary (Assistant Com- missioner) (600—50—900 and special pay 100) .		9,500		10,100
3	3	Assistant Commissioners 1 (1,000—100—1,200), 2 (600—50—900) .		28,400		26,800
12	12	Inspectors (at rates varying from Rs. 300 to Rs. 540)		63,500		66,800
—	—	Leave salary		5,000		5,300
		Non-voted	22,265	23,300	23,000	24,500
		Voted	99,230	1,06,400	99,200	1,09,000
17	17	TOTAL	1,21,495	1,29,700	1,22,200	1,33,500
F. 2.—PAY OF ESTABLISH- MENTS :						
187	187	Assistant inspectors and sub- inspectors (at rates vary- ing from Rs. 60 to Rs. 275)		2,61,300		2,66,900
—	—	Revision of pay of sub-Inspec- tors on a time-scale basis .		..		(a)1,500
166	166	Superintendents, clerks, etc. (at rates varying from Rs. 35 to Rs. 250)		1,13,355		1,16,800
1,630	1,630	Servants (at rates varying from Rs. 12 to Rs. 35)		3,15,430		3,18,200
—	—	Temporary establishment		1,00,000		78,900
—	—	Leave salary		21,630		22,200
1,983	1,983	TOTAL	7,50,508	8,11,715	7,64,000	8,07,500
F. 3.—ALLOWANCES, HONO- RARIA, ETC. :						
		Travelling allowance		{ 2,700		2,900
		House-rent and other allow- ances		{ 51,000		55,000
		Cost of passages granted under the Superior Civil Services Rules, 1924		9,404		9,000
		Non-voted	2,854	2,700	2,400	2,900
		Voted	70,246	64,404	64,400	66,000
		TOTAL	73,100	67,104	66,800	68,900

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, page 2-4, paragraph 11.

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
MADRAS— <i>contd.</i>				
F.—DIRECTION— <i>concl.</i>				
F. 4.—SUPPLIES AND SERVICES:				
Customs duty on Government Stores		100		100
Arms and accoutrements		800		1,000
Clothing and uniform		17,200		17,000
Workshop charges at the Madras Depot		7,000		7,500
TOTAL	27,266	25,100	24,300	25,600
F. 5.—CONTINGENCIES				
Miscellaneous contingent expenditure	51,157	59,850	54,100	53,800
F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC.:				
Moiety of pay of the Sandspit plantation establishment at Negapatam		144		200
Amount paid to Local government on account of three salt credit clerks including leave and pensionary contribution		2,137		2,100
TOTAL	4,401	2,281	2,300	2,300
F. 7.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.:				
<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc.</i>		750		600
Discretionary grants		750		800
Non-voted	702	750	600	600
Voted	750	750	700	800
TOTAL	1,452	750	1,300	1,400
F. 9.—DEDUCT—PROBABLE SAVINGS:				
	...	—65,000	—25,000	—46,000
G.—WORKS:				
G. 1.—BUILDINGS:				
Provision for other works	1,65,306	2,00,000	1,92,000	1,80,000
G. 2.—ROADS	55,356	85,000	80,000	60,000
G. 3.—PETTY CONSTRUCTION AND REPAIRS	40,896	45,000	40,000	40,000
H.—SALT PURCHASE AND FREIGHT:				
Purchase of Salt (manufacturer's share)		2,50,000		2,57,000
Manufacture, conveyance and storage of salt		1,44,000		1,52,000
Rates and taxes		1,500		1,000
Miscellaneous charges		3,000		3,000
TOTAL	96,913	3,98,500	2,20,000	4,13,000

NUMBERS.	Actuals, 1929-30.	Budget Estimate, 1930-31.	Revised Estimate, 1930-31.	Budget Estimate, 1931-32.
1929-30. 01. 01.	Rs.	Rs.	Rs.	Rs.

MADRAS—contd.

I.—SALT COMPENSATIONS:

Paid under the agreement with the French Government, dated 17th March 1918	4,47,000	4,47,000	4,47,000	4,47,000
For the repayment of salt-tax levied on salt manufactured in French India	21,000	21,000	21,000	21,000
Paid to other individuals	8,000	17,000	17,000	17,000
Non-voted	4,76,000	4,75,000	4,75,000	4,75,000
Voted	8,000	17,000	17,000	17,000
Total	4,84,000	4,92,000	4,92,000	4,92,000
Total for Madras	18,74,708	22,48,000	22,07,000	22,98,000
Non-voted	17,72,000	20,42,000	20,42,000	20,92,000
Voted	1,02,708	2,06,000	1,65,000	2,06,000

BOMBAY.

F.—DIRECTION:

F. 1.—PAY OF OFFICERS:

1	1	Collector of Salt Revenue (470 to 500)	27,000	27,000
1	1	Principal Assistant to the Collector of Salt Revenue (300 to 350)	4,450	5,050
1	1	Chief Accounts Officer (300 — duty allowance 150)	11,400	11,400
6	6	Assistant Collectors (1,500—50—2,000 and 2,500—50—3,000—50—1,000)	57,450	58,975
1	1	Assistant Collector of Land Customs, Fremington (300—50—300—50—1,000)	11,225	11,750
1	1	Assistant Surgeon (300—400 — Special pay 75)	6,500	6,500
1	1	Superintendent of Lights (450—40—550)	8,500	9,025
—	—	Special pay	—	2,170
—	—	Leave salary	5,750	5,650
—	—	Leave salary for the Assistant Collector of Land Customs	885	885
—	—	Lump retirement	—	—5,000
		Non-voted	97,721	97,000
		Voted	97,557	1,04,955
12	12	Total	1,94,578	1,91,955

(c) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume III, No. 1, pages 7-8, paragraph 15.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
BOMBAY—contd.					
F.—DIRECTION—contd.					
F. 2.—PAY OF ESTABLISHMENTS :					
102	102	Chief Inspectors, inspectors and other preventive officers (at rates varying from Rs. 70 to Rs. 500).	2,28,132		2,34,662
714	715	Clerks and Accountants (at rates varying from Rs. 25 to Rs. 350)	4,81,443		4,89,838
4,205	4,213	Guards and servants (at rates varying from Rs. 18 to Rs. 80)	{ 1,950		1,752
			{ 10,72,183		10,72,110
—	—	Supersession of existing graded system of pay of Salt Department peons by a time-scale in the Bombay City.	..		(a) 154
3	3	Establishment at Bhandup dispensary (at rates varying from Rs. 12 to Rs. 200)	1,776		1,860
3	3	Medical Establishment at Mauripur Dispensary (at rates varying from Rs. 20 to Rs. 200)	2,796		2,880
150	150	Boat establishment, engine driver, syrang, etc. (at rates varying from Rs. 19 to Rs. 125)	37,816		37,816
2	2	School establishment at Kharaghoda (at rates varying from Rs. 25 to Rs. 50)	852		852
7	7	Medical establishment at Kharaghoda (at rates varying from Rs. 12 to Rs. 75) + Rs. 15 special pay.	3,168		3,168
—	—	Temporary establishment	17,816		17,505
—	—	Leave salary	{ 50		222
—	—	Bad climate allowance	{ 49,282		47,637
—	—	Bad climate and compensatory allowances to establishments in the Bombay Salt Department serving in unhealthy and isolated localities.	{ 168		168
—	—	Temporary Establishment for Viramgam Customs Line	70,332		71,296
—	—	Lump reduction	..		—1,00,000
		Non-voted	1,749	2,000	1,800
		Voted	18,41,954	19,65,764	19,17,346
5,186	5,195	TOTAL	18,43,703	19,67,764	19,19,320

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 353-355, paragraph 19.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, page 351, paragraph 14 and No. 16, page 914, paragraph 4.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
BOMBAY—contd.				
F.—DIRECTION—contd.				
F. 3.—ALLOWANCES, HONORARIA, ETC.				
Cost of passages granted under the superior Civil Services Rules, 1924		{ 400 1,500		{ 1,500
Travelling allowance		{ 4,350 1,40,458		{ 4,500 1,42,676
Local allowance		{ 40,415 1,350		{ 40,500 1,250
House rent and other allowances		{ 50,985		{ 53,951
Rewards		{ 3,000		{ 3,000
Lump reduction		{ ..		{ -3,000
Non voted	3,632	6,130	4,600	5,562
Voted	2,24,651	2,36,418	2,33,000	2,38,640
TOTAL	2,28,283	2,42,548	2,37,600	2,44,502

F. 4.—SUPPLIES AND SERVICES:

Payments to Railway Cos., for collecting Salt Statistics		2,040		2,040
Payment to the B. B. & C. I. Railway for examination of wagons for customs purposes and collection of customs duty at Virangam and Dhandhusa		36,000		36,000
Boat, stores and repairs		30,000		30,000
Clothing charges		30,630		30,630
Scales and weights		13,600		8,000
Supply of Medicines		5,500		5,750
Supply of clothing to crew		1,500		1,700
Purchase of land		2,000		1,500
Purchase of boats		3,000		2,500
Rewards		500		500
Boat allowance		32,839		33,007
TOTAL	1,09,752	1,57,609	1,46,000	1,51,627

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1929-30.
	Rs.	Rs.	Rs.	Rs.

BOMBAY—*contd.*

F.—DIRECTION—*concl'd.*

F. 5.—CONTINGENCIES :

Contract contingencies		{ 370		
		{ 96,545		
Rents, rates and taxes		22,680		
Purchase of bicycles		300		
Service postage and telegrams		17,000		
Other contingent expenditure		{ 20,150		
Amelioration of the condition of Agarias		2,500		
<i>Non-voted</i>	370	370		
<i>Voted</i>	1,32,462	1,32,462		
TOTAL	1,32,832	1,32,832		

F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :

Add— $\frac{1}{4}$ th portion of combined Salt and Excise Department in Sind from 6—Excise

	75,750	75,750		
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F. 7.—GRANTS IN-AID, CONTRIBUTIONS, ETC.:

Contributions for passages of officers transferred to or from other Governments, Departments, etc.

Other contributions

TOTAL				
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F. 8.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:

Deduct—Contributions

Deduct—Amount recovered from the Government of Sind in combined Salt and Excise establishments being the salary, etc. of the Account Officer

F. 9.—DEDUCT—PROCESSED SALT

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
BOMBAY—concl'd.					
G.—WORKS :					
G. 3.—PETTY CONSTRUCTION AND REPAIRS					
		99	100	100	100
		99,148	90,000	76,000	1,11,000
H.—SALT PURCHASE AND FREIGHT:					
			6,00,000		7,03,125
			..		(a) 46,875
			60,000		53,000
		6,04,758	6,60,000	6,86,000	7,93,000
I.—SALT COMPENSATIONS :					
<i>Salt compensations payable to</i>					
		67,530	68,000	68,000	68,000
		4,433	6,000	6,000	6,000
<i>Western India States Agency—</i>					
		11,548	20,000	13,000	13,000
		79,078	88,000	81,000	81,000
		4,433	6,000	6,000	6,000
		83,511	94,000	87,000	87,000
		32,89,167	34,19,000	34,37,000	36,22,000
		1,12,249	1,24,000	1,08,000	1,11,000
		31,76,918	32,95,000	33,29,000	35,11,000

INDIA (BENGAL).

F.—DIRECTION.

F. 2.—PAY OF ESTABLISHMENTS :					
21	19	Executive subordinates, clerks, etc. (at rates varying from Rs. 27 to Rs. 290)	18,300		15,400
63	61	Servants (at rates varying from Rs. 13 to Rs. 20)	12,000		11,800
—	—	Temporary establishment	200		200
—	—	Leave Salary	1,800		1,600
84	80	TOTAL	30,099	32,300	30,500
F. 3.—ALLOWANCES, HONORARIA, ETC. :					
		House rent and other allowances	1,031	1,400	1,200
					600

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 5, page 213 paragraph 18.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30,	1930- 31.	Rs.	Rs.	Rs.	Rs.

INDIA (BENGAL)—*concl'd.*F.—DIRECTION—*concl'd.*

F. 4.—SUPPLIES AND SERVICES :

Charandar's and ghat muharirs' fees		26,000		26,000
Purchase and repair of scales and weights		17,500		13,500
TOTAL		57,151	43,500	39,500

F. 5.—CONTINGENCIES :

Rents, rates and taxes		20,000		17,800
Office expenses and miscellaneous Contingencies		17,800		15,100
TOTAL		28,941	37,800	32,900

F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :

Amount paid to Provincial Government for combined Salt and Excise establishments		2,00,000	2,00,000	2,00,000	2,00,000
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I.—SALT COMPENSATIONS :

To French Government		20,000	20,000	20,000	20,000
TOTAL FOR INDIA (BENGAL)		3,37,222	3,35,000	3,20,000	3,22,000
Non voted		20,000	20,000	20,000	20,000
Voted		3,17,222	3,15,000	3,00,000	3,02,000

BURMA.

F.—DIRECTION :

F. 1.—PAY OF OFFICERS :

1	1	Commissioner of Salt Revenue (Special pay at Rs. 200 of the Commissioner of Income Tax)		3,000		3,000
1	1	Collector of Salt Revenue (1,000—50—1,250).		12,080		13,100
2	2	Superintendents (400—50—900)		14,230		13,200
—	—	Lump reduction . . . . .		..		—1,800
		Non-voted		1,703	3,000	3,000
		Voted		17,998	26,310	24,500
4	4	TOTAL		19,701	29,310	27,500

NUMBERS.			Actuals. 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
BURMA—contd.						
F.—DIRECTION—contd.						
F. 2.—PAY OF ESTABLISHMENTS:						
48	48	Executive Subordinates (at rates varying from Rs. 60 to Rs. 350)		59,180		60,300
—	—	Personal pay to certain Inspectors and Sub-Inspectors . . .		..		(a) 3,500
8	8	Clerks (at rates varying from Rs. 40 to Rs. 125)		5,750		5,800
70	70	Servants (at rates varying from Rs. 16 to Rs. 25)		14,750		14,800
<u>126</u>	<u>126</u>	TOTAL . . .	<u>58,049</u>	<u>79,680</u>	<u>77,900</u>	<u>84,400</u>

F. 3.—ALLOWANCES, HONORARIA, ETC.:

	Travelling Allowance . . .		17,850		19,000
	House rent and other allowances . . .		2,870		2,900
	Bangoon Compensatory allowance, House allowance and conveyance allowance for Inspector, Bangoon, and Conveyance allowance for Warehouse Officer, Moulmein . . .		..		(b) 2,100
	Cost of passages granted under the superior Civil Services Rules, 1924 . . .		6,840		..
	TOTAL . . .	<u>16,427</u>	<u>27,560</u>	<u>31,000</u>	<u>24,000</u>

F. 4.—SUPPLIES AND SERVICES:

	Clothing and uniforms . . .		4,000		4,000
	Rewards (private persons) . . .		1,000		1,000
	Commission to village Headmen . . .		2,100		1,700
	Purchase, freight, etc., for Government Salt Factory in the Kyaukp-Dyu District . . .		11,000		11,000
	TOTAL . . .	<u>1,579</u>	<u>18,100</u>	<u>14,000</u>	<u>17,700</u>

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 343-344, paragraph 4.

(b) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 344-345, paragraph 5.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

BURMA.—concl'd.

F.—DIRECTION—concl'd.

F. 5.—CONTINGENCIES :

Service postage and telegram charges .		6,000		3,000
Rents, rates and taxes .		3,600		3,400
Scales and weights .		1,000		1,000
Other contingent expenditure . . .		9,750		10,000
TOTAL .	15,328	20,350	14,000	17,400

F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :

Amount paid to Provincial government for Central government's share of combined Salt and Excise establishment { Non-voted .
Voted .

	620	..	..	..
	25,978	..	..	..
TOTAL FOR BURMA .	1,37,682	1,75,000	1,64,000	1,71,000
<i>Non-voted</i> .	<i>2,323</i>	<i>3,000</i>	<i>3,000</i>	<i>3,000</i>
<i>Voted</i> . . .	<i>1,35,359</i>	<i>1,72,000</i>	<i>1,61,000</i>	<i>1,68,000</i>

BIHAR AND ORISSA.

F.—DIRECTION :

F. 6.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :

Amount paid to Provincial government for Central government's share of combined Salt and Excise establishment .
Amount paid to Provincial government for issue of saltpetre license . . .

	76,000	76,000	76,000	76,000
	238	1,000	1,000	1,000
TOTAL FOR BIHAR AND ORISSA .	76,238	77,000	77,000	77,000

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	
1929. 30-	1930. 31.	Rs.	Rs.	Rs.	Rs.	
ASSAM.						
BONDED WAREHOUSE.						
F.—DIRECTION :						
F. 2.—PAY OF ESTABLISH- MENTS :						
3	3	Daroga and servants .	984	892	900	850
F. 5.—CONTINGENCIES :						
		Miscellaneous	06	108	100	120
		TOTAL FOR ASSAM	1,090	1,000	1,000	1,000

REVENUE.

See Explanatory Memorandum printed separately.

DEMAND No. 19.

OPIUM.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to defray the Salaries and Expenses in connection with OPIUM.

Voted : Sixty-three Lakhs and Sixty-nine Thousand Rupees.

Non-voted : Eighty-eight Thousand Rupees.

II. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—PAYMENTS FOR SPECIAL CULTIVATION IN MALWA	13,51,021	27,00,000	10,00,000	27,00,000
B.—PAYMENTS TO CULTIVATORS IN THE UNITED PROVINCES :				
B. 1.—PAYMENTS FOR OPIUM	27,84,762	30,85,000	25,85,000	25,46,000
B. 2.—PAYMENTS FOR LEAVES AND TRASH	38,033	33,200	39,400	25,000
B. 3.—COMMISSION TO LAMBARDARS	69,850	78,700	71,600	64,000
TOTAL FOR PAYMENTS TO CULTIVATORS IN THE U. P.	28,92,645	31,96,900	26,96,000	26,35,000
C.—GHAZIPUR OPIUM FACTORY :				
C. 1.—PAY OF OFFICERS	48,698	42,700	46,300	53,500
C. 2.—PAY OF ESTABLISHMENTS	1,12,825	1,12,431	1,07,000	1,05,000
C. 3.—ALLOWANCES, HONORARIA, ETC.	3,808	948	7,600	4,200
C. 4.—SUPPLIES AND SERVICES	2,11,050	2,42,744	2,35,700	2,42,500
C. 5.—CONTINGENCIES				
(Non voted	..	400	400	400
) Voted	41,263	40,900	40,900	44,000
C. 6.—CONTRIBUTION TO MUNICIPAL BOARD, GHAZIPUR, FOR UPKEEP OF ROADS	200	200	200	200
C. 7.—DEDUCT—PROBABLE SAVINGS . . . . .	..	..	—40,000	—30,000
TOTAL FOR GHAZIPUR OPIUM FACTORY	4,17,844	4,40,323	3,98,100	4,19,800

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
D.—SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES:				
D. 1.—PAY OF OFFICERS	19,810	18,000	22,000	17,000
(Non-voted				
) Voted	2,34,643	2,16,140	2,16,500	1,82,400
D. 2.—PAY OF ESTABLISHMENTS	1,97,995	2,03,453	2,03,200	1,85,800
D. 3.—ALLOWANCES, HONORARIA, ETC.	2,067	2,600	2,600	2,600
(Non-voted				
) Voted	56,554	62,300	62,300	67,000
D. 4.—SUPPLIES AND SERVICES	12,644	20,400	20,400	15,000
D. 5.—CONTINGENCIES	40,268	53,150	52,200	41,100
D. 6.—WORKS	59,049	36,000	36,000	40,400
D. 7.—DEDUCT—PROBABLE SAVINGS . . . . .	..	..	—30,000	—20,000
TOTAL FOR SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE U. P.	6,22,330	6,12,043	5,85,200	5,31,300
E.—CHARGES IN OTHER PROVINCES:				
E. 1.—OPIUM MISCELLANEOUS CHARGES IN CALCUTTA:				
E. 1 (1).—PAY OF ESTABLISHMENTS	899	434	400	..
E. 1 (2).—OTHER CHARGES	9,996	20,280	20,600	18,000
Total	10,895	20,714	21,000	18,000
E. 2.—OTHER OPIUM AGENCIES AND ESTABLISHMENTS				
E. 2 (1).—PAY OF ESTABLISHMENTS	5,219	4,660	4,700	4,500
E. 2 (2).—OTHER CHARGES	782	1,360	1,000	1,400
Total	6,001	6,020	5,700	5,900
E. 3.—COMPENSATIONS	48,189	55,000	55,000	55,000
TOTAL FOR CHARGES IN OTHER PROVINCES	65,085	81,734	81,700	78,900
F.—CHARGES ON ACCOUNT OF STATIONERY AND PRINTING	10,421	9,000	9,000	..
G.—LUMP SUM CHARGES PAID TO PROVINCIAL GOVERNMENTS	6,622	8,000	7,000	..
H.—ENGLISH CHARGES (HIGH COMMISSIONER) ON STORES				
H. (1).—STORES	18,410	2,000	18,000	3,000
H. (2).—ESTABLISHMENT	15,370	11,000	10,000	13,000
(Non-voted				
) Voted	95,280	40,000	1,04,000	76,000
TOTAL FOR ENGLISH CHARGES (HIGH COMMISSIONER) ON STORES	1,29,060	53,000	1,32,000	92,000
I.—LOSS OR GAIN BY EXCHANGE	30	..	1,000	..
(Non-voted				
) Voted	190	..	1,000	..
Total	54,95,248	71,01,000	49,10,000	64,57,000
Non-voted	85,466	87,000	90,000	88,000
Voted	54,09,782	70,14,000	48,20,000	63,69,000

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-31.	Budget Estimate, 1930-31.
1929. 30.	1930. 31.				
		Rs.	Rs.	Rs.	Rs.
III. DETAILS of the foregoing :—					
A.—PAYMENTS FOR SPECIAL CULTIVATION IN MALWA		13,51,021	27,00,000	10,00,000	27,00,000
B.—PAYMENTS TO CULTIVATORS IN THE UNITED PROVINCES :					
B. 1.—PAYMENTS FOR OPIUM		27,84,762	30,85,000	25,85,000	25,46,000
B. 2.—PAYMENTS FOR LEAVES AND TRASH		38,033	33,200	39,400	25,000
B. 3.—COMMISSION TO LAMBARDARS		69,850	78,700	71,600	64,000
C.—GHAZIPUR OPIUM FACTORY :					
C. 1.—PAY OF OFFICERS :					
1	1	Managing Director (1,500—50—1,750)	16,700		17,700
2	3	Factory Superintendent and Assistant Superintendent (850—1,250), and allowance to Medical officer (100)	26,000		25,300
—	—	Opium chemist's pay (Rs. 600-50-1,200) . . . .	..		(a) 10,500
3	4	TOTAL	48,698	42,700	46,300
C. 2.—PAY OF ESTABLISHMENTS :					
54	55	Assistant Chemists, engineer, assistant engineer, medical officer and clerks (at rates varying from Rs. 20 to Rs. 700)	72,501		64,000
146	146	Servants (Rs. 10-8 to 20)	24,030		24,300
—	—	Revision of pay of Barkandazes of the opium factory . . . .	..		(b) 800
—	—	Temporary establishment	12,500		12,500
—	—	Leave salary	3,400		3,400
200	201	TOTAL	1,12,825	1,12,431	1,07,000

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 11-12, paragraph 19.

(b) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 351-352, paragraph 15.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30,	1930- 31.	Rs.	Rs.	Rs.	Rs.
C.—GHAZIPUR OPIUM FACTORY— concl'd.					
C. 3.—ALLOWANCES, HONO- RARIA, ETC :					
			900		900
			48		3,300
		<u>3,808</u>	<u>948</u>	<u>7,600</u>	<u>4,200</u>
C. 4.—SUPPLIES AND SER- VICES :					
			50,000		50,000
			85,000		85,000
			1,07,744		1,07,500
		<u>2,11,050</u>	<u>2,42,744</u>	<u>2,35,700</u>	<u>2,42,500</u>
C. 5.—CONTINGENCIES :					
			600		800
			40,000		43,000
			300		200
			400		400
			400		400
		<u>41,263</u>	<u>40,900</u>	<u>40,900</u>	<u>44,000</u>
C. 6.—CONTRIBUTION TO MU- NICIPAL BOARD, GHA- ZIPUR, FOR UPKEEP OF ROADS					
		200	200	200	200
C. 7.—DEDUCT—PROBABLE SAVINGS					
		..	..	-40,000	-30,000
D.—SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES :					
D. 1.—PAY OF OFFICERS :					
1	1	Superintendent (R. 520— 28—660).	6,540		7,400
—	—	Share of pay of the combined appointment of Income-tax Commissioner and Opium Agent	18,000		17,000
		Non-voted	19,810	22,000	17,000
		Voted	11,512	6,500	7,400
<u>1</u>	<u>1</u>	TOTAL	<u>31,322</u>	<u>28,500</u>	<u>24,400</u>

NUMBERS,			Actuals,	Budget	Revised	Budget
1929-	1930-		1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		Rs.	Rs.	Rs.	Rs.
D —SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES— contd.						
D. 2.—PAY OF ESTABLISHMENTS :						
19	19	Clerks (Rs. 40 to 400) . .		24,393		24,400
11	11	Servants (Rs. 10-8 to 16) .		1,600		1,600
—	—	Temporary establishment .		500		1,000
—	—	Leave salary		1,700		1,700
30	30	TOTAL .	30,084	28,193	28,200	28,700
D. 3.—ALLOWANCES, HONORARIA, ETC. :						
Travelling allowance		{ Non-voted	2,067	2,100	2,100	2,100
		{ Voted .	1,576	800	800	800
D. 5.—CONTINGENCIES :						
		Tour charges		200		200
		Postage and telegram charges		2,600		2,000
		Other contingent expenditure		1,500		1,500
		Liveries		150		..
		TOTAL .	3,895	4,450	4,500	3,700
DISTRICT STAFF.						
D. 1.—PAY OF OFFICERS :						
23	20	District opium officers and Assistant opium officers (Rs 350—1,400)	2,23,131	2,09,600	2,10,000	1,75,000

NUMBERS.	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 1930- 30. 31.	Rs.	Rs.	Rs.	Rs.
D.—SUPERINTENDENCE AND OTHER ESTABLISHMENTS IN THE UNITED PROVINCES—concl'd.				
DISTRICT STAFF—concl'd.				
D. 6.—WORKS :				
Minor works		5,000		12,000
Departmental charges		1,000		2,000
Maintenance and repairs		30,000		26,400
TOTAL	59,049	36,000	36,000	40,400
D. 7.—DEDUCT—PROBABLE SAVINGS				
	..	..	—30,000	—20,000
E.—CHARGES IN OTHER PROVINCES :				
E. 1.—OPIUM MISCELLANEOUS CHARGES IN CALCUTTA :				
E. 1 (1).—PAY OF ESTABLISHMENTS :				
— — Indentant, clerks and servants	899	434	400	..
E. 1 (2).—OTHER CHARGES :				
Supplies and Services		16,200		15,000
Office expenses and miscellaneous		4,080		3,000
TOTAL	9,996	20,280	20,000	18,000
E. 2.—OTHER OPIUM AGENCIES AND ESTABLISHMENTS :				
E. 2 (1).—PAY OF ESTABLISHMENTS :				
2 2 Clerks (Rs 70—150).		2,640		2,600
8 8 Servants, etc. (at rates varying from Rs. 11-8-0 to Rs. 20)		1,230		1,200
— — Leave salary		790		700
10 10 TOTAL	5,219	4,660	4,700	4,500
E. 2 (2).—OTHER CHARGES :				
House rent and other allowances		290		300
Miscellaneous contingent charges		1,070		1,100
TOTAL	722	1,360	1,000	1,400

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
E.—CHARGES IN OTHER PROVINCES				
<i>—concd.</i>				
E. 3.—COMPENSATIONS:				
<i>Bengal</i>		9,000		9,000
<i>Indian States—</i>				
<i>In Kaira</i>		7,250		7,250
<i>In Ahmedabad</i>		7,250		7,250
<i>Western India States—</i>				
<i>Banaskantha</i>		31,500		31,500
Total	48,180	55,000	55,000	55,000
F.—CHARGES ON ACCOUNT OF STATIONERY AND PRINTING:				
Cost of stationery supplied from Central stores to the Opium Department		3,000		..
Printing Work done at the Central Press including cost of paper and standard forms		6,000		..
TOTAL	10,421	9,000	9,000	..
G.—LUMP SUM CHARGES PAID TO PROVINCIAL GOVTS.:				
Police guards supplied to the Opium Department	6,622	8,000	7,000	..
TOTAL	53,65,968	70,48,000	47,77,000	63,65,000
<i>Non-voted</i>	<i>70,066</i>	<i>76,000</i>	<i>80,000</i>	<i>75,000</i>
<i>Voted</i>	<i>52,95,902</i>	<i>69,72,000</i>	<i>46,97,000</i>	<i>62,90,000</i>

REVENUE.

See Explanatory Memorandum printed separately

DEMAND No. 20.

STAMPS.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to defray Expenses in connection with STAMPS.

Voted : One Thousand Rupees.*

Non-voted : Seventeen Thousand Rupees.

II-A. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—ADMINISTRATIVE CHARGES OF CENTRAL STAMP OFFICE, CALCUTTA :				
A. 1.—PAY OF OFFICERS	2,240	..	..	..
A. 2.—PAY OF ESTABLISH. MENTS	29,157	21,000	13,000	8,100
A. 3.—ALLOWANCES, HONO. RARIA, ETC.	60	..	..	..
A. 4.—CONTINGENCIES.	2,533	2,000	1,700	1,600
A. 5.—DEDUCT—AMOUNT RE- COVERED FROM POSTS AND TELEGRAPHS	-17,000	..	-17,000	-17,000
TOTAL FOR ADMINISTRATIVE CHAR- GES OF CENTRAL STAMP OFFICE, CALCUTTA	16,990	23,000	-2,300	-7,300
B.—AMOUNT PAID FOR SUPPLY OF STAMPS FROM CENTRAL STAMP STORES	357	..	1,200	1,200
C.—SECURITY PRINTING PRESS CHARGES—LOSS ON COM- MERCIAL UNDERTAKINGS:				
C. 1.—SUPERINTEN- (Non-voted). DENCE. (Voted)	1,600	..	1,600	1,600

*The net amount being a minus quantity is required to be met by the Government of the Legislative Assembly.

NORMANS.		Actuals	Budget	Revised	Budget
1929-30.	1930-31.	1929-30.	Estimate, 1930-31.	Estimate, 1930-31.	Estimate, 1930-31.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—Contd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—Contd.					
A. 2.—OVERTIME AND HOLIDAY ALLOWANCES					
		22,681	59,200	51,000	59,200
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC.:					
Cost of passages granted under the Customs Act					
			2,117		2,117
			2,110		2,510
			2,000		3,000
			1,000		1,000
			2,000		2,000
			1,000		1,700
			2,000		1,500
		4,559	8,710	8,700	8,200
		2,715	7,880	8,000	8,400
		10,897	16,590	14,700	18,600
A. 5.—PURCHASE AND REPAIRS OF BOATS					
		957	1,000	1,000	1,000
A. 7.—SPECIAL PAYMENTS IN CONNECTION WITH THE DETECTION OF OFFENCES UNDER THE SEA CUSTOMS AND ALLIED ACTS					
		..	1,000	500	1,000
A. 8.—OTHER SUPPLIES AND SERVICES:					
Customs duty					
			..		200
			250		200
			2,250		..
		7,265	2,500	3,200	400
A. 9.—CONTINGENCIES:					
Travel and clothing					
			1,200		800
Books and publications					
			2,000		3,000
Water and fuel					
			2,200		2,400
Telephone charges					
			1,700		1,700
Other contingent expenses					
			2,500		10,500
Cost of production of sea and other contingent expenses in connection with the Customs Laboratory					
			1,150		700
		21,819	18,885	21,900	21,100

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
C.—FOREST RESEARCH INSTITUTE				
—OTHER CHARGES :				
C. 1.—PURCHASE OF STORES AND TOOLS AND PLANT	16,629	16,700	16,900	15,100
C. 2.—COMMUNICATIONS AND BUILDINGS—NEW WORKS	5,444	10,000	6,000	8,000
C. 3.—COMMUNICATIONS AND BUILDINGS—REPAIRS AND MAINTENANCE				
C. 4.—MISCELLANEOUS :				
C. 4. (1).—TEMPORARY ESTABLISHMENT ON DAILY LABOUR	82,491	88,500	87,300	88,300
C. 4 (2).—PURCHASE OF TIMBER FOR SEASON- ING AND PRESERVING (INCLUDING FREIGHT AND CARTING CHAR- GES)	21,999	27,000	22,000	31,200
C. 4. (3).—PURCHASE OF COAL, RAW MATERI- ALS, CHEMICALS AND APPARATUS	32,443	32,100	31,500	33,000
C. 4. (4).—OTHER CHARGES	52,950	56,600	53,300	55,600
TOTAL FOR MISCELLANEOUS	1,89,883	2,04,200	1,94,100	2,08,100
TOTAL FOR FOREST RESEARCH INSTITUTE —OTHER CHARGES	2,11,956	2,30,900	2,17,000	2,31,200
D.—MISCELLANEOUS CHARGES	916	..	..	..
E.—CHARGES IN ENGLAND (HIGH COMMISSIONER) ON STORES	27,770	32,000	24,000	35,000
F.—LOSS OR GAIN BY EXCHANGE	50	..	..	..
MAJOR HEAD 'S-A.'				
G.—SHARE OF CAPITAL CHARGES FINANCED FROM ORDINARY REVENUES	47,000	50,000	47,000	47,000
	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.

**B.—FOREST RESEARCH INSTITUTE
—ESTABLISHMENTS :**

**FOREST RESEARCH INSTITUTE.
B. 1.—PAY OF OFFICERS :**

1	1	Vice President and Professor of Forestry, Forest College (2,150)+P. P. (350)		30,000		27,000
4	3	Instructors and Lecturer (475—1,650)		51,900		38,600
—	—	Allowance to Civil Surgeon (100)		1,200		1,200
—	—	One Personal Assistant		..		12,000
1	1	Lecturer in Geology (Rs. 1,000 per mensem for 4 months)		4,000		4,000
1	1	Biochemist (500—1,550)		12,400		13,000
—	—	Increase in special pay of three Provincial Forest Officers		..		(a) 800
1	1	Assistant Instructor (250—850)		6,600		6,900
1	1	Assistant (250—550)		5,100		5,300
—	—	On Upper grade Assistant (20 —10—400)		..		(b) 2,500
		Non-voted	85,614	87,100	61,700	82,800
		Voted	19,898	24,100	24,100	28,500
9	8	TOTAL	1,05,512	1,11,200	85,800	1,11,300

B. 2.—PAY OF ESTABLISHMENTS :

—	1	Subordinate forest and depot establishment (at rates varying from Rs. 130 to Rs. 250)		..		1,600
26	25	Assistants, clerks, etc., (at rates varying from Rs. 30 to Rs. 400)		31,900		30,200
31	31	Peons, khalasis, etc., (at rates varying from Rs. 13 to Rs. 25)		5,500		5,500
—	—	Temporary establishment		4,400		3,400
57	57	TOTAL	34,021	41,800	35,600	40,700

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 11, pages 600-601, paragraph 29.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 2, page 58, paragraph 8.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30;	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
MADRAS—contd.						
OUTPORTS—concl'd.						
A.—SEA CUSTOMS CHARGES AT THE PORTS—concl'd.						
A. 2.—PAY OF ESTABLISHMENTS :						
156	156	Assistant Inspectors, sub-inspectors and clerks (at rates varying from Rs. 24 to Rs. 245)		1,09,265		1,10,500
—	—	Introduction of a time-scale of pay for Sub-Inspectors in the Madras Customs Department		..		(a)2,400
198	198	Servants (at rates varying from Rs. 12 to Rs. 25)		37,000		37,300
—	—	Temporary establishment		17,130		15,500
—	—	Leave salary		5,000		5,300
354	354	TOTAL	1,58,860	1,68,395	1,64,100	1,71,000
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES						
			40,339	38,500	36,500	38,500
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowance		11,000		9,400
		Uniform allowances		1,900		2,000
		House-rent and other allowances		4,175		4,200
		Rewards		2,200		2,000
		TOTAL	18,679	19,275	18,100	17,600
A. 8.—OTHER SUPPLIES AND SERVICES :						
		Rewards to informers	49,639	300	200	300
A. 9.—CONTINGENCIES :						
		Petty construction and repairs		6,500		6,000
		Rates and taxes		6,000		6,000
		Other contingent expenditure		12,500		12,300
		TOTAL	24,287	25,000	23,600	24,300
A. 12.—DEDUCT—CONTRIBUTIONS, ETC. :						
		Recoveries on account of supervision of factories by customs officials	..	—4,200	—4,200	—4,500

(a) Vide proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 8-9, paragraph 16.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget, Estimate, 1930-31.
1929. 20.	1930. 31.				
		Rs.	Rs.	Rs.	Rs.
B.—FOREST RESEARCH INSTITUTE					
—ESTABLISHMENTS— <i>contd.</i>					
FOREST ECONOMIST.— <i>contd.</i>					
B. 2.—PAY OF ESTABLISHMENTS :					
2	2	Subordinate forest and depot establishments (at rates varying from Rs. 60 to Rs.200)		3,900	4,100
19	19	Assistants, clerks, etc., (at rates varying from Rs. 40 to Rs. 225)		18,800	19,500
8	10	Peons, khalasis, etc., (at rates varying from Rs. 13 to Rs. 16)		1,400	1,600
—	—	Temporary establishment		73,600	75,800
29	31	TOTAL	86,831	97,700	95,000
					1,01,000

B. 3.—ALLOWANCES, HONORARIA, ETC.:

Travelling and other allowances		{ 9,000		7,000
		{ 12,800		10,100
Cost of passage to Europe and travelling allowance of two Indian Assistants deputed for training		1,500		..
<i>Non-voted</i>	2,973	9,000	3,000	7,000
<i>Voted</i>	9,973	14,300	11,800	10,100
TOTAL	12,946	23,300	14,800	17,100

B. 4.—SUPPLIES AND SERVICES, AND CONTINGENCIES :

Carriage of tents and records		1,000		300
Postage and Telegram charges		800		1,000
Office expenses and miscellaneous		10,700		7,400
TOTAL	11,551	12,500	12,600	8,700

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
MADRAS—contd.						
B.—COMPENSATIONS:						
		<i>To Travancore and Cochin States</i>	<i>15,11,601</i>	<i>17,00,000</i>	<i>11,11,000</i>	<i>15,00,000</i>
C.—LAND CUSTOMS CHARGES:						
C. 1.—PAY OF OFFICERS:						
2	2	Inspectors (Rs. 300—540) .		9,300		10,000
—	—	Special pay to Inspectors in lieu of overtime. .		1,080		(a) ..
—	—	Leave salary		320		1,800
2	2	TOTAL .	9,945	10,700	10,000	11,800
C. 2.—PAY OF ESTABLISHMENTS:						
49	49	Assistants and Sub-Inspectors (at rates varying from Rs. 60 to Rs. 245)		48,950		49,100
—	—	Seven Sub-Inspectors (Rs. 60—5/2—100) . . . . .		..		(b) 4,600
—	—	Introduction of a time scale of pay for Sub-Inspectors in the Madras Customs Department . . . . .		..		(c) 3,900
—	—	Special pay for Assistant Inspectors in lieu of overtime 7(Rs 30).		2,520		(a) ..
64	64	Clerks and searchers (at rates varying from Rs. 24 to Rs. 80)		29,750		32,500
—	—	Three Clerks (Rs. 35—60). . . . .		..		(b) 1,200
—	—	Conversion of the Post of Tally Clerk, Kartandi-chavadi, into that of a clerk . . . . .		..		(b) 100
417	421	Servants (at rates varying from Rs. 12 to Rs. 25)		68,400		69,600
—	—	Forty two Peons (Rs. 12—18) . . . . .		..		(b) 5,500
—	—	Special pay to petty officers in the land Frontiers 8 (Rs. 5)		480		(a) ..
—	—	Special pay to petrol peons 270 (Rs. 3)		9,720		(a) ..
—	—	Temporary establishment—six Sub-Inspectors, two female searchers, one clerk and forty two peons		10,130		10,400
—	—	Leave salary		4,180		4,500
530	534	TOTAL .	1,67,050	1,74,130	1,58,200	1,80,400

(a) Shown under the sub-head 'C. 3.—Other charges.'

(b) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 374—376, paragraph 47.

(c) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 8-9, paragraph 16.

NUMBERS.		Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
1929- 30.	1930- 31.				
MADRAS—concl'd.					
C.—LAND CUSTOMS CHARGES—concl'd.					
C. 3.—OTHER CHARGES :					
	Allowances in lieu of over- time . . . . .		..		13,800
	Special allowance in lieu of overtime 40 (Rs. 3) for 11 months . . . . .		..		(a) 1,300
	Travelling allowance		30,000		30,000
	Fixed travelling allowance to five Sub-Inspectors at Rs. 25 p. m. each for 11 months . . . . .		..		(a) 1,400
	Uniform allowances		2,000		2,000
	Uniform allowance to Seven Sub-Inspectors at Rs. 30 each per annum . . . . .		..		(a) 200
	House rent and other allow- ances		1,375		1,400
	Rewards		24,000		30,000
	Rewards to informers		10,000		14,000
	Petty construction and repairs		20,000		18,000
	Other contingent expen- diture		16,925		18,600
	TOTAL	97,130	1,04,300	1,58,300	1,30,700
C. 4.—DEDUCT—RECOVERIES FROM THE FRENCH GOVERNMENT TO- WARDS THE COST OF ESTABLISHMENT AT KARIKAL					
		..	—400	—400	—400
	<i>Non-voted</i>	15,93,675	17,59,000	14,95,000	15,59,000
	<i>Voted</i>	10,27,821	10,30,000	10,06,000	10,42,000
	TOTAL FOR MADRAS	26,21,396	27,89,000	25,01,000	26,01,000

BOMBAY.**PRESIDENCY DIVISION.****A.—SEA CUSTOMS CHARGES AT THE
PORTS :****A. 1.—PAY OF OFFICERS :**

1	1 Collector (Rs. 2,250—100— 2,750)		{ 24,839		33,000
			{ 2,780		..
4	2 Assistant Collectors (Rs. 350—1,750)		23,339		16,684
4	5 Assistant Collectors (Rs. 350—1,750)		53,406		58,476
5	11 Other gazetted officers 9 (Rs. 600—800), 1 (Rs. 675), 1 (Rs. 600—1,000)		42,525		91,051
—	— Leave salary		{ ..		2,182
			{ 10,000		..
—	— Chemical Examiner . . . . .		..		3,600
—	— Lump reduction		{ ..		—26,600
			{ ..		—7,100
	<i>Non-voted</i>	50,434	48,178	59,000	25,266
	<i>Voted</i>	93,640	1,08,711	1,39,000	1,46,027
14	TOTAL	1,44,074	1,56,889	1,98,000	1,71,293

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
BOMBAY—contd.					
PRESIDENCY DIVISION—contd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.					
A. 2.—PAY OF ESTABLISHMENTS:					
320	331	Clerks, probationers, etc. (at rates varying from Rs. 60 to Rs. 600)		1,31,778	1,37,506
—	—	Augmentation of the min- isterial establishment of the Bombay Custom House		..	(a) 12,265
114	112	Wharfingers and assistant wharfingers (at rates varying from Rs. 50 to Rs. 250)		1,36,776	1,34,954
87	88	Inspectors and preventive officers (at rates varying from Rs. 200 to Rs. 675).		3,39,780	3,42,447
—	—	Entertainment of staff in connection with the maintenance by the Gene- ral Motors Export Co. Ltd. of a private bonded warehouse for the pur- pose of the assembly of motor cars and lorries		17,450	..
—	—	Entertainment of addi- tional staff for the bond- ed Ware House of the General Motors Export Company, Limited, Bom- bay		..	(b) 23,954
63	73	Appraisers (at rates varying from Rs. 150 to Rs. 725).		2,52,800	2,56,500
461	457	Servants and guards (at rates varying from Rs. 6-12-6 to Rs. 30)		1,13,500	1,13,143
—	—	Revision of the pay of menial establishment of the Bombay Custom House		..	(c) 3,278
42	41	Boat establishment (at rates varying from Rs. 15 to Rs. 150)		16,356	16,124
—	—	Temporary establishment		5,000	5,000
—	—	Leave salary		..	43,700
11	11	Staff for the customs labo- ratory		11,394	10,133
—	—	Augmentation of the min- isterial establishment of the Bombay Customs Laboratory		..	(d) 660
1,098	1,113	TOTAL		12,57,789	13,24,843
				12,85,000	13,99,664

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 18—21, paragraph 26.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee Volume IX, No. 1, pages 2—3, paragraph 9.

(c) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 353—355, paragraph 19.

(d) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 352—353, paragraph 16.

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
BOMBAY—contd.				
PRESIDENCY DIVISION—contd.				
A. SEA CUSTOMS CHARGES AT THE PORTS—contd.				
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES .	2,57,215	2,60,000	2,50,000	2,50,000
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC.:				
Cost of passages granted under the Superior Civil Services Rules, 1924		2,000		
Uniform allowance		10,640		10,640
Travelling allowance		3,552		3,552
		14,900		14,900
House rent and other allowances		9,325		4,567
		39,511		40,421
Compensatory allowance		5,400		4,552
		6,607		7,560
Rewards		22,000		22,000
Non-voted	10,664	20,578	18,000	12,715
Voted	87,611	93,658	85,000	94,021
TOTAL	98,275	1,14,036	98,000	1,06,134
A. 6.—STORES AND EQUIPMENTS OF BOATS .	3,328	4,500	4,000	4,000
A. 7.—SPECIAL PAYMENTS IN CONNECTION WITH THE DETECTION OF OFFENCES UNDER THE SEA CUSTOMS AND ALLIED ACTS .	..	1,000	200	1,000
A. 8.—OTHER SUPPLIES AND SERVICES:				
Cost of supply of gas etc. to the laboratory		2,400		2,400
Running expenses of electric tabulating and sorting machines		4,000		3,500
Supply of medicine		700		700
Fixed contract grant for repairs to customs launches		7,000		4,500
Petty construction and repairs		1,000		1,000
Scales and weights		250		200
Purchase of scales and weights etc. for the Bombay Custom House and supervision and maintenance charges in connection therewith . . . . .		..		(a)7,589
Customs duty on stores		451		510
Clothing to crews		578		1,034
Rewards to informers, etc.		2,000		2,000
Bombay Mint charges for chemical test		200		200
TOTAL	27,427	18,579	37,000	23,624

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	1929-30.	1929-30.	1930-31.
			Rs.	Rs.	Rs.
BOMBAY—contd.					
PRESIDENCY DIVISION—concl'd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.					
A. 9.—CONTINGENCIES :					
			24,640		24,300
				4,000	4,000
			6,000		6,000
			23,836		..
			9,900		36,300
			10,600		15,000
					1,000
					1,550
		<u>66,402</u>	<u>77,476</u>	<u>62,200</u>	<u>88,150</u>
A. 11.—GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS :					
		24,700	20,000	42,600	(a) 24,700
A. 12.—DEDUCT—CONTRIBUTIONS, ETC. :					
			—48,417		—63,500
			—350		—1,850
		<u>—44,670</u>	<u>—48,767</u>	<u>—63,000</u>	<u>—65,350</u>
A. 13.—DEDUCT—PROBABLE SAVINGS					
		..	—45,000	..	—39,300
TOTAL FOR PRESIDENCY DIVISION					
		<u>18,34,540</u>	<u>18,83,556</u>	<u>19,44,000</u>	<u>19,93,915</u>
SIND DIVISION.					
A. 1.—PAY OF OFFICERS :					
1	1	Collector (Rs. 2,250—100—2,750)	33,000		27,500
3	3	Assistant Collectors (Rs. 350—1,750)	{ 14,642		..
			{ 22,651		33,442
		Leave salary	{ 5,502		..
			{ 15,000		1,600
4	4	Other gazetted officers	25,004		24,771
		Leave salary	5,647		7,878
		Non-voted	53,535	53,144	50,000
		Voted	43,069	68,302	56,000
8	8	TOTAL	<u>96,604</u>	<u>1,21,446</u>	<u>1,06,000</u>
					<u>95,19</u>

(a) Grants under this sub-head are pooled for all the ports together, vide explanatory note on pages 27—28.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs	Rs.	Rs.	Rs.
BOMBAY—contd.					
SIND DIVISION—contd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.					
A. 2.—PAY OF ESTABLISHMENTS :					
73	75	Inspectors, preventive officers and appraisers (at rates varying from Rs. 45 to Rs. 500)	2,36,940		2,38,845
155	150	Clerks (at rates varying from Rs. 30 to Rs. 600).	1,99,118		1,95,740
164	170	Servants (at rates varying from Rs. 10 to Rs. 18)	32,088		34,308
26	26	Wharfingers and Assistant Wharfingers (at rates varying from Rs. 45 to Rs. 190)	30,305		30,947
—	—	Additional Customs staff required by Messrs. Dunlop Rubber Company (India), Limited, for their private bonded warehouse at Karachi .	..		(a) 2,520
28	28	Boat establishment (at rates varying from Rs. 13 to Rs. 45)	10,697		10,887
—	—	Leave salary	16,000		34,966
3	3	Staff for the analytical laboratory	2,640		2,743
—	—	Temporary establishment.	2,000		2,000
449	452	TOTAL	5,00,582	5,29,788	5,18,000
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES					
		81,407	87,000	82,000	84,000
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :					
			3,910		3,910
			{ 800		2,121
			{ 2,000		4,980
			{ 500		7,308
			{ 6,450		8,000
			10,000		
		<i>Non-voted</i>	1,825	2,000	2,121
		<i>Voted</i>	21,341	24,000	24,198
TOTAL		23,166	23,660	26,000	26,319

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, page 1 paragraph 22.

	Budget Estimate, 1929-30.	Budget Estimate, 1930-31
	Rs.	Rs.
RAJPUTANA.		
A.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—MAJOR HEAD "14"	1,15,000	1,15,000
C.—COST OF WORKS CHARGED TO REVENUE :		
C. 2.—WORKING EXPENSES OF UNPRODUCTIVE IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—MAJOR HEAD "XIII—DEDUCT—WORKING EXPENSES":		
C. 2 (2).—OTHER WORKS—WORKS IN BALUCHISTAN AND AJMER-MERWARA :		
C. 2 (2) (1).—EXTENSIONS AND IMPROVEMENTS :		
Tanks in Ajmere	12,000	13,000
Tanks in Beawar and Todgarh Sub-Collectorate	21,600	19,500
TOTAL	33,600	32,500
C. 2 (2) (2).—MAINTENANCE AND REPAIRS :		
Tanks in Ajmere	17,000	18,000
Tanks in Beawar and Todgarh Sub-Collectorate	27,000	25,000
TOTAL	44,000	43,000
C. 3.—MISCELLANEOUS EXPENDITURE—IRRIGATION WORKS—MAJOR HEAD "15A":		
C. 3 (1).—WORKS	2,200	..
C. 3 (3).—MAINTENANCE AND REPAIRS . . . . .	..	..
C. 3 (4).—OTHER CHARGES : . . . . .	..	2,200
TOTAL	2,200	2,200

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929 30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
BOMBAY—contd.				
SIND DIVISION—concl'd.				
A.—SEA CUSTOMS CHARGES AT THE PORTS—concl'd.				
A. 5.—PURCHASE AND REPAIRS OF BOATS	2,203	5,000	3,000	4,000
A. 6.—STORES AND EQUIPMENTS OF BOATS .	3,494	5,000	4,000	5,000
A. 7.—SPECIAL PAYMENTS IN CONNECTION WITH THE DETECTION OF OFFENCES UNDER THE SEA CUSTOMS AND ALLIED ACTS	530	1,000	500	500
A. 8.—OTHER SUPPLIES AND SERVICES :				
Recurring and non-recurring expenditure in connection with the laboratory		4,000		4,000
Rewards to informers and other private persons .		500		500
Petty construction and repairs		500		200
Duty on Government stores		..		500
TOTAL .	1,889	5,000	14,500	5,200
A. 9.—CONTINGENCIES :				
Rents, rates and taxes .		11,000		13,000
Postage and telegrams .		3,000		3,000
Telephone charges . . .		2,750		3,100
Contract contingencies .		9,000		..
Other contingent expenditure		14,800		19,000
Books and publications .		3,000		3,000
TOTAL .	41,250	43,550	40,000	41,100
A. 11.—GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS :				
Contribution to Customs Preventive Club and charitable institutions .	5,520	..	5,000	(a)..
A. 12.—DEDUCT—CONTRIBUTIONS, ETC. :				
Contribution from private bodies on account of Customs establishment at private wharves .	—351	..	—4,000	—5,181
A. 13.—DEDUCT—PROBABLE SAVINGS . . . . .	..	—18,000	..	—30,000
TOTAL FOR SIND DIVISION .	7,56,294	8,03,444	7,95,000	7,79,08

(a) Grants under this sub-head are pooled for all the ports together, vide explanatory note on pages 27—28.

	Budget Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.
NORTH-WEST FRONTIER PROVINCE.		
A.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—MAJOR HEAD “14”.	9,98,000	10,08,000
B.—SHARE OF CAPITAL CHARGES ON IRRIGATION WORKS (COST OF WORKS AS WELL AS GENERAL CHARGES) FINANCED FROM ORDINARY REVENUES (VIDE C. IN DEMAND No. 89)—MAJOR HEAD “16”.		
{ Non-voted . . . . .	..	3,000
{ Voted	99,000	40,000
TOTAL	99,000	43,000
C.—COST OF WORKS CHARGED TO REVENUE :		
C. 1.—WORKING EXPENSES OF PRODUCTIVE IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—MAJOR HEAD “XIII—DEDUCT—WORKING EXPENSES”—MISCELLANEOUS WORKS :		
LOWER SWAT AND KABUL RIVER CANALS :		
C. 1 (1).—EXTENSIONS AND IMPROVEMENTS :		
Lower Swat Canal	24,000	30,000
Kabul River Canal	17,000	21,000
TOTAL	41,000	51,000
C. 1 (2).—MAINTENANCE AND REPAIRS :		
Lower Swat Canal	73,000	1,16,000
Kabul River Canal	35,000	35,000
TOTAL	1,08,000	1,51,000
TOTAL FOR C. 1.	1,49,000	2,02,000
C. 2.—WORKING EXPENSES OF UNPRODUCTIVE IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—MAJOR HEAD “XIII—DEDUCT—WORKING EXPENSES”.		
C. 2. 1.—UPPER SWAT CANAL :		
C. 2. 1 (1).—EXTENSIONS AND IMPROVEMENTS	11,000	28,000
C. 2. 1 (2).—MAINTENANCE AND REPAIRS	1,51,000	1,61,000
TOTAL	1,62,000	1,89,000

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
BOMBAY—concl'd.					
B.—COMPENSATIONS :					
<i>To Sar Desai of Savantvadi</i>			11,400		11,400
<i>To Chief of Akulkor . . .</i>			9,600		9,600
<i>Other Compensations</i>					
<i>not exceeding Rs. 5,000</i>					
<i>per annum</i>			19,000		19,000
<i>Non-voted</i>		21,349	21,000	21,000	21,000
<i>Voted</i>		19,189	19,000	19,000	19,000
TOTAL		40,538	40,000	40,000	40,000
<i>Non-voted</i>		1,37,807	1,44,000	1,45,000	88,000
<i>Voted</i>		24,93,565	25,83,000	26,34,000	27,25,000
TOTAL FOR BOMBAY		26,31,372	27,27,000	27,79,000	28,13,000

PUNJAB.**B.—COMPENSATIONS:**

<i>Customs compensations</i>	28,758	23,000	23,000	23,000
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BURMA.**RANGOON.****A.—SEA CUSTOMS CHARGES AT THE PORTS :****A. 1.—PAY OF OFFICERS :**

1	1	<i>Collector (Rs. 2,250—2,750)</i>		32,490		33,000
2	2	<i>Assistant Collectors (Rs. 350—1,500)</i>		26,460		27,600
1	1	<i>Assistant Collector (Rs. 350—1,500)</i>		12,350		12,900
1	1	<i>Head Appraiser (Rs. 700)</i>		8,400		8,400
1	1	<i>Chief Inspector (Rs. 550)</i>		6,600		6,600
1	1	<i>Auditor (Rs. 400—700)</i>		6,960		7,200
1	1	<i>Assistant Chemical Examiner (Rs. 300—500)</i>		3,840		4,100
—	—	<i>Leave salary</i>		4,500		1,200

<i>Non-voted</i>	51,595	58,950	37,000	60,600
<i>Voted</i>	39,668	42,650	58,500	40,400

8	8	TOTAL	91,263	1,01,600	95,500	1,01,000
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NUMBERS.			Budget Estimate, 1929-30.	Budget Estimate, 1930-31.
1929-30.	1930-31.		Rs.	Rs.
NORTH-WEST FRONTIER PROVINCE—contd.				
D.—ESTABLISHMENT CHARGED TO REVENUE—contd.				
D. 1.—DIRECTION—concl'd.				
D. 1. (2)—OTHER CHARGES—concl'd.				
7	5	Temporary establishment	2,976	3,400
		Travelling and other allowances	2,500	5,300
		Contingencies	4,166	6,000
			10,300	13,200
		Expenditure on account of the Survey of Irrigation possibilities in Waziristan and Baluchistan—		
12	—	Clerks (4), Draftsman (1), Tracers (3), Stenographer (1), and menials (3)	9,000	..
		Travelling and other allowances	4,700	..
			1,000	..
		Contingencies	3,000	..
—	—	(Non-Voted	7,200	5,300
43	41	TOTAL { Voted	62,300	60,900
		{ Non-voted	66,000	58,600
		{ Voted	66,000	60,900
		TOTAL	1,32,000	1,19,500

D. 2.—EXECUTIVE :**D. 2 (1).—PAY OF OFFICERS**

3	3	Executive Engineers	41,950	45,700
2	1	Executive Engineer	18,300	10,800
3	3	Assistant Executive Engineers	22,050	22,300
1	2	Assistant Engineers	4,700	8,200
3	6	Temporary Engineers	16,180	31,400
4	—	Temporary Assistant Engineers	19,200	..
CIVIL CANALS DIVISION				
—	2	Executive Engineers . . . . .	..	15,500
—	3	Sub Divisional Officers . . . . .	..	14,200
16	20	TOTAL { Non voted	64,000	68,000
		{ Voted	58,380	80,100

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31:
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
BURMA—contd.						
<i>RANGOON—contd.</i>						
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd						
A. 2.—PAY OF ESTABLISHMENTS:						
12	12	Appraisers (at rates varying from Rs. 200 to Rs. 600)		57,700		60,500
95	95	Inspectors and Preventive officers (at rates varying from Rs. 130 to Rs. 500)		2,80,000		2,70,600
147	147	Clerical and other establishments (at rates varying from Rs. 25 to Rs. 500)		2,12,600		2,05,500
3	3	Additional temporary Staff for the Appraising department (at rates varying from Rs. 50 to Rs. 240)		5,160		5,700
2	2	Staff for the customs Laboratory (at rates varying from Rs. 20 to Rs. 250).		2,110		2,100
—	2	Additional Staff of one Upper Division clerk and one attendant		..		(a) 1,900
109	109	Servants (at rates varying from Rs. 9 to Rs. 30)		25,760		25,700
17	17	Boat and Hulk establishment (at rates varying from Rs. 25 to Rs. 30)		5,600		5,500
—	—	Temporary establishment		2,000		2,000
—	—	Deduct—Probable savings		—15,000		—25,000
<u>385</u>	<u>387</u>	TOTAL	<u>5,53,448</u>	<u>5,75,930</u>	<u>5,47,500</u>	<u>5,54,500</u>
A. 3.—OVERTIME AND HOLIDAY ALLOWANCES						
			1,26,206	1,48,000	1,30,000	1,43,000
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC.:						
		<i>Cost of passages granted under the Superior Civil Services Rules, 1924</i>		1,410		..
		Travelling allowance		{ 2,000		2,000
				{ 2,500		4,000
		House rent and other allowances		{ 5,400		5,400
		Rewards		{ 12,700		11,300
				{ 7,000		7,000
		Burma allowance		{ ..		4,000
				{ ..		2,000
		<i>Non-voted</i>	14,897	8,810	20,500	11,400
		<i>Voted</i>	28,982	22,200	33,000	24,300
		TOTAL	<u>43,879</u>	<u>31,010</u>	<u>53,500</u>	<u>35,700</u>
A. 5.—PURCHASE AND REPAIRS OF BOATS						
			1,905	500	500	300

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 9—11, paragraph 18.

NUMBERS.		Budget Estimate, 1929-30.	Budget Estimate, 1930-31.
1929-30.	1930-31.	Rs.	Rs.

NORTH-WEST FRONTIER PROVINCE—*contd.*D.—ESTABLISHMENT CHARGED TO REVENUE—*contd.*D. 2—EXECUTIVE—*concl'd.*D. 2 (2).—OTHER CHARGES—*concl'd.*

EXPENDITURE ON ACCOUNT OF THE SURVEY OF IRRIGATION POSSIBILITIES IN WAZIRISTAN AND BALUCHISTAN :

7	6	Overseers (5) and Accountant (1)	7,800	8,500
40	15	Clerks (2) Draftsman (1) Tracers (3) Surveyors (4) and menials (5)	22,152	9,300
—	—	Watch and Ward (protection charges)	28,000	4,000
		Temporary Clerks	..	2,300
		Travelling allowance	24,000	5,000
		Transfrontier and other allowances	8,424	2,400
		Contingencies	12,000	3,700
148	141	TOTAL { Non-voted	40,600	16,400
		{ Voted	3,03,020	2,88,000
		Non-voted	1,04,600	84,400
		Voted	3,61,400	3,68,100
		TOTAL FOR EXECUTIVE	4,66,000	4,52,500

D. 3.—OTHER ESTABLISHMENTS (INCLUDING ESTABLISHMENT CHARGES INCURRED IN ENGLAND).

D. 3 (1).—PAY OF OFFICERS :

SPECIAL REVENUE ESTABLISHMENT.

3	3	Deputy Collectors	13,200	15,000
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D. 3 (2).—OTHER INDIAN CHARGES, (INCLUDING AMOUNTS PAID TO OTHER GOVERNMENTS, ETC.):

51	51	Zilladars (15), munshis (33) and ahmads (3)	40,932	42,100
17	17	Peons	2,856	2,900
		Payment to patwaries	55,000	55,000

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
BURMA-- contd.					
RANGOON--contd.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.					
A. 6.—STORES AND EQUIPMENTS OF BOATS .					
		12	100	100	100
A. 7.—SPECIAL PAYMENTS IN CONNECTION WITH THE DETECTION OF OFFENCES UNDER THE SEA CUSTOMS AND ALLIED ACTS .					
		1,450	1,000	1,000	1,000
A. 8.—OTHER SUPPLIES AND SERVICES :					
Customs duty on imported stores					
			200		200
Purchase and repairs to bicycles					
			500		400
Uniforms and water-proofs to menials					
			8,700		7,100
Contract supplies and services					
			8,500		13,000
Rewards to informers					
			3,000		3,000
		TOTAL .	20,900	50,000	23,700
A. 9.—CONTINGENCIES :					
Contract contingencies					
			13,000		15,000
Other contingent expenditure in connection with the customs laboratory					
			1,000		2,000
Rents, rates and taxes					
			19,810		19,800
Books and publications					
			30,000		6,000
		TOTAL .	63,810	40,000	42,800
A. 11.—GRANTS-IN-AID, CONTRIBUTIONS AND DONATIONS :					
Contribution to the Customs Benevolent Fund, etc.					
		1,27,200	1,20,800	1,20,800	(a) 87,000
A. 13.—DEDUCT—PROBABLE SAVINGS					
		..	—5,000	..	—15,000
STEAM LAUNCH CHARGES.					
A. 2.—PAY OF ESTABLISHMENTS :					
29	29	Crew (at rates varying from Rs. 20 to Rs. 80)			
		15,149	14,700	15,000	14,900

(a) Grants under this sub-head are pooled for all the ports together, *vide* explanatory note on pages 27-28.

	Budget Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
NORTH-WEST FRONTIER PROVINCE—concl'd.		
E.—TOOLS AND PLANT CHARGED TO REVENUE:		
E. 1.—NEW SUPPLIES	33,000	} 11,000
E. 2.—REPAIRS, CARRIAGE AND OTHER CHARGES	1,000	
E. 3.— <i>DEDUCT</i> —TOOLS AND PLANT NOT CHARGED TO REVENUE, (<i>VIDE</i> B. 2 IN DEMAND No. 89)	..	
TOTAL FOR TOOLS AND PLANT CHARGED TO REVENUE	<u>34,000</u>	<u>11,000</u>
F.—SUSPENSE CHARGED TO REVENUE:		
F. 1.—STOCK . . . . .	..	..
F. 2.—OTHER SUSPENSE ACCOUNTS	2,000	(a) 2,000
F. 3.— <i>DEDUCT</i> —SUSPENSE NOT CHARGED TO REVENUE <i>VIDE</i> B. 3 IN DEMAND NO. 89	..	..
TOTAL FOR SUSPENSE CHARGED TO REVENUE	<u>2,000</u>	<u>(a) 2,000</u>
G.—PENSIONARY CHARGES CHARGED TO REVENUE (MAJOR HEADS "XIII" AND "15")	{ 25,100 7,900	{ 29,000 88,000
H.—<i>DEDUCT</i>—ENGLISH COST OF STORES AND ESTABLISHMENT (CONVERTED AT PREVAILING RATES OF EXCHANGE AND INCLUDED IN C. D. F. AND G. ABOVE	<u>—16,000</u>	<u>—62,000</u>
I.—<i>DEDUCT</i>—CONTRIBUTION FROM LOCAL FUNDS (MAJOR HEAD "15 A")	..	<u>—29,700</u>
J.—ENGLISH CHARGES CHARGED TO REVENUE (AT PAR VALUE £1=Rs. 13½):		
J. 1.—ESTABLISHMENT	16,000	62,000
M.—PROBABLE SAVINGS	<u>—1,75,000</u>	<u>—1,70,000</u>
TOTAL FOR THE N. W. F. PROVINCE	<u>23,51,000</u>	<u>25,27,000</u>
Non-voted	12,10,000	12,35,000
Voted	11,41,000	(b) 12,92,000
BALUCHISTAN.		
A.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—MAJOR HEAD "14"	<u>1,15,000</u>	<u>1,15,000</u>
B.—SHARE OF CAPITAL CHARGES ON IRRIGATION WORKS (COST OF WORKS AS WELL AS GENERAL CHARGES) FINANCED FROM ORDINARY REVENUES (<i>VIDE</i> C. IN DEMAND No. 89) MAJOR HEAD "16"	<u>2,09,000</u>	<u>3,85,800</u>

(a) Anticipated Recoveries Rs. 9,000
(b) Anticipated Recoveries Rs. 10,000.

NUMBERS. 1929- 1930- 30. 31.	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
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BURMA—*contd.*

RANGOON—*concl'd.*

STEAM LAUNCH CHARGES—*concl'd.*

A.—SEA CUSTOMS CHARGES AT THE PORTS—*cont'd.*

A. 4.—OTHER ALLOWANCES, HONORARIA, ETC.:

House rent and other allowances		800		800
Travelling allowance		100		100
TOTAL	814	900	800	900

A. 8.—OTHER SUPPLIES AND SERVICES:

Building, repairs and outfit (material)		22,000		22,000
Building, repairs and outfit (personnel)		8,000		8,000
Coal and wood fuel		20,000		17,800
Uniforms and waterproofs		1,400		1,000
TOTAL	37,028	51,400	43,200	48,800

A. 9.—CONTINGENCIES:

Miscellaneous	1,075	1,300	1,100	1,300
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OUTPORTS.

A. 1.—PAY OF OFFICERS:

3 — Collectors, also Port Officers (Rs 200)		7,200		..
— — Collectors
3 — { Non-voted	6,702	7,200	3,900	..
— — { Voted	1,680	..	3,300	..
Total	8,382	7,200	7,200	..

A. 2.—PAY OF ESTABLISHMENTS:

15 15 Preventive officers (at rates varying from Rs. 60 to Rs. 350)		37,800		33,400
50 50 Clerks and servants (at rates varying from Rs. 9 to Rs. 450)		45,070		46,200
— — Two appointments of Upper Division clerks in lieu of two appointments of Lower Division clerks . . . . .		..		(a) 2,300
25 24 Boat and Hulk establishment (at rates varying from Rs. 20 to Rs. 33)		7,700		7,500
— — Temporary establishment		2,890		2,900
— — Deduct—Probable savings		—2,000		..
90 89 TOTAL	86,179	91,560	92,200	92,300

A. 3.—OVERTIME AND HOLIDAY ALLOWANCES .

	17,669	20,000	18,000	20,000
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(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 304-305, paragraph 32.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
BURMA—contd.				
OUTPORTS—contd.				
A.—SEA CUSTOMS CHARGES AT THE PORTS—contd.				
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :				
Travelling allowance		1,800		1,500
House rent and other allow- ances		{ 4,680		{ ..
Rewards		{ 3,850		{ 3,700
		1,000		1,000
<i>Non-voted</i>	3,218	4,680	2,400	..
Voted	5,764	6,650	6,400	6,200
TOTAL	8,982	11,330	8,800	6,200
A. 5.—PURCHASE AND RE- PAIRS OF BOATS	134	500	500	300
A. 6.—STORES AND EQUIP- MENTS OF BOATS	386	300	300	300
A. 8.—OTHER SUPPLIES AND SERVICES :				
Miscellaneous and other items		190		200
Purchase and repairs to bicycles		200		200
TOTAL	756	390	400	400
A. 9.—CONTINGENCIES :				
Postage and telegram charges		1,000		1,000
Rents, rates and taxes		2,300		2,700
Other contingent expendi- ture		6,110		5,700
TOTAL	9,717	9,410	9,500	9,400
A. 10.—ESTABLISHMENT CHARGES PAID TO OTHER GOVTS., DE- PARTMENTS, ETC.:				
Payment to the Provin- cial Government on account of Provincial Marine Officers doing Customs work . . . . .	..	..	..	5,500
A. 11.—GRANTS-IN-AID, CON- TRIBUTIONS AND DONA- TIONS :				
Contributions to the Port Funds		360		..
Contributions to Customs Benevolent Fund, etc.		67,200		(a) 25,000
<i>Non-voted</i>	340	360	200	..
Voted	4,800	67,200	67,200	25,000
TOTAL	5,140	67,560	67,400	25,000

(a) Grants under this sub-head are pooled for all the ports together, *vide* explanatory note on pages 27-28.

	Budget Estimate, 1929-30, Rs.	Budget Estimate, 1930-31, Rs.
BALUCHISTAN—<i>concl'd.</i>		
E.—TOOLS AND PLANT CHARGED TO REVENUE:		
E. 1.—NEW SUPPLIES	1,100	} 6,900
E. 2.—REPAIRS, CARRI- AGE AND OTHER CHARGES	1,000	
E. 3.— <i>DEDUCT</i> —TOOLS AND PLANT NOT CHARGED TO REVENUE (<i>VIDE</i> B. 2 IN DEMAND No. 89).	—600	—1,200
TOTAL FOR TOOLS AND PLANT CHARGED TO REVENUE.	1,500	5,700
F. SUSPENSE CHARGED TO REVENUE:		
F. 1.—STOCK . . . . .	..	2,500
G.—PENSIONARY CHARGES CHARGED TO REVENUE (MAJOR HEADS "XII" AND "15")		
(Non-voted)	..	4,000
(Voted)	200	10,800
H.—<i>DEDUCT</i>—ENGLISH COST OF STORES AND ESTABLISHMENT (CONVERTED AT PREVAILING RATES OF EXCHANGE AND INCLUDED IN C. D. F., & G. ABOVE)		
	..	—2,000
J.—ENGLISH CHARGES CHARGED TO REVENUE (AT PAR VALUE £1=Rs. 13½)		
J. 1.—ESTABLISHMENT . . . . .	..	2,000
M.—PROBABLE SAVINGS	—50,000	—75,900
TOTAL FOR BALUCHISTAN	4,91,000	7,47,000
Non-voted	1,42,000	1,48,000
Voted	3,49,000	5,99,000

RECEIPTS.

Productive and Unproductive works in N.-W. F. Province	21,05,000	21,58,000
Unproductive works in Baluchistan and Rajputana	1,63,000	2,07,000
TOTAL	22,68,000	23,65,000

NUMBERS.	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	
1929- 1930- 30. 31.	Rs.	Rs.	Rs.	Rs.	
BURMA—concl'd.					
OUTPORTS—concl'd.					
STEAM LAUNCH CHARGES.					
A.—SEA CUSTOMS CHARGES AT THE PORTS—concl'd.					
A. 2.—PAY OF ESTABLISHMENTS :					
12 12	Crew (at rates varying from Rs. 20 to Rs. 80)	5,398	5,400	5,600	5,600
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :					
	House rent and other allowances		400		400
	Travelling allowance		100		..
	TOTAL	423	500	500	400
A. 8.—OTHER SUPPLIES AND SERVICES :					
	Building repairs and outfit (material)		4,500		2,500
	Building repairs and outfit (personnel)		500		900
	Coal and wood fuel		2,800		2,100
	TOTAL	4,764	7,800	5,500	5,500
A. 9.—CONTINGENCIES :					
	Miscellaneous	3	100	100	100
A. 10.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :					
	Share of the Customs department of the cost of maintenance of the launch at Tavoy	1,977	3,000	2,000	2,000
C.—LAND CUSTOMS CHARGES :					
C. 3.—OTHER CHARGES :					
	Rewards		800		800
	Other contingent expenditure		200		200
	TOTAL	300	1,000	1,000	1,000
	Non-voted	76,752	80,000	64,000	72,000
	Voted	11,36,914	12,73,000	12,54,000	11,42,000
	TOTAL FOR BURMA	12,13,666	13,53,000	13,18,000	12,14,000

DEMAND No. 24.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

ESTIMATE of the Amount required in the year ending 31 March 1931 for the Expenditure of the INDO-EUROPEAN TELEGRAPH DEPARTMENT.

Voted : Twenty lakhs and Thirty-three Thousand Rupees.

Non-voted : Twelve lakhs and Twenty-three Thousand Rupees.

	India.	England.	Exchange.	Total.	
	Rs.	Rs.	Rs.	Rs.	
WORKING EXPENSES	Voted	20,36,000	29,000	..	20,65,000
	Non-voted	5,14,000	1,23,000	..	6,37,000
<hr/>					
TOTAL	25,50,000	1,52,000	..	27,02,000	
<hr/>					
INTEREST ON DEBT	5,86,000	5,86,000	
<hr/>					
CAPITAL OUTLAY CHARGED TO REVENUE	—37,000	5,000	..	—32,000	
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TOTAL	30,99,000	1,57,000	..	32,56,000	
<hr/>					
Voted	19,99,000	34,000	..	20,33,000	
Non-voted	11,00,000	1,23,000	..	12,23,000	
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For details, please see detailed statements.

RECEIPTS.

See detailed statements and Explanatory Memorandum printed separately.

NUMBERS.		Actuals,	Budget	Revised	Budget	
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.	
		Rs.	Rs.	Rs.	Rs.	
BIHAR AND ORISSA.						
A.—SEA CUSTOMS CHARGES AT THE PORTS :						
A. 1.—PAY OF OFFICERS :						
1	1	Port Officer	5,329	12,000	12,000	12,000
A. 2.—PAY OF ESTABLISHMENTS :						
4	4	Preventive officers and clerks (at rates varying from Rs. 15 to Rs. 250) .		3,480		3,500
4	4	Servants (at rates varying from Rs. 4 to Rs. 10) .		360		400
—	—	Boat establishment		2,044		2,500
—	—	Leave salaries		116		100
8	8	TOTAL	5,093	6,000	6,000	6,500
A. 4.—OTHER ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowance		500		600
		House rent and other allowances		50		..
		TOTAL	861	550	600	600
A. 8.—OTHER SUPPLIES AND SERVICES :						
		Value of Europe stores	647	700	700	700
A. 9.—CONTINGENCIES :						
		Miscellaneous contingent charges		1,500		2,000
		Annual grant for maintenance charges of Motor launch "Pearl"		1,250		1,200
		TOTAL	2,288	2,750	2,700	3,200
TOTAL FOR BIHAR AND ORISSA			14,218	22,000	22,000	23,000

		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
C.—LOSS BY EX-CHANGE	{ Non-voted . Voted .	67,523 2,517	.. ..	5,53,000 19,000	....
NET TOTAL INDIA	{ Non-voted Voted	—4,46,69,000 9,02,206	—4,95,04,000 9,87,000	—4,46,69,000 16,50,000	—4,95,05,000 16,35,000
D.—STERLING DEBT :					
D. 1.—INTEREST ON LOANS CONTRACTED IN ENGLAND UNDER VARIOUS ACTS :		12,19,16,748	12,79,55,000	12,78,97,000	13,31,31,000
D. 2.—INTEREST PORTION OF RAILWAY ANNUITIES		2,59,76,320	2,53,11,000	2,53,11,000	2,46,21,000
D. 3.—INTEREST ON OUTSTANDING LIABILITIES OF RAILWAY COMPANIES TAKEN OVER ON PURCHASE .		1,29,42,367	1,34,43,000	1,34,43,000	1,34,43,000
D. 4.—INTEREST ON LIABILITIES ASSUMED IN RESPECT OF BRITISH GOVERNMENT 5 PER CENT. WAR LOAN (1929-47)		1,15,17,449	1,11,46,000	1,11,48,000	1,07,55,000
D. 5.—DISCOUNT ON INDIA BILLS		17,57,236	..	76,42,000	35,00,000
D. 6.—DISCOUNT SINKING FUNDS		9,52,143	10,04,000	9,95,000	10,60,000
D. 7.—MANAGEMENT OF DEBT		33,10,266	24,21,000	25,21,000	12,32,000
D. 8.—OTHER ITEMS		1,74,491	1,88,000	2,01,000	1,54,000
Total for Sterling Debt	{ Non-voted . Voted .	17,50,62,263 34,84,757	17,88,59,000 26,09,000	18,64,36,000 27,22,000	18,65,10,000 13,86,000
E.—DEDUCT—INTEREST ON DEBT INCURRED FOR COMMERCIAL DEPARTMENTS AND PROVINCIAL GOVERNMENTS :					
RAILWAYS (Non-voted)		10,43,29,536	10,68,99,000	10,73,06,000	10,94,43,000
NET TOTAL ENGLAND	{ Non-voted Voted	7,07,32,727 34,84,757	7,19,60,000 26,09,000	7,91,30,000 27,22,000	7,70,67,000 13,86,000
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT :					
F.—SINKING FUNDS :					
F. 1.—INDIA		1,36,04,000	1,36,04,000	1,36,04,000	1,79,75,000
F. 2.—ENGLAND		..	..	..	..
Total F—Sinking Funds		1,36,04,000	1,36,04,000	1,36,04,000	1,79,75,000
G.—OTHER APPROPRIATIONS :					
G. 1.—INDIA	{ Non-voted Voted	3,24,71,104 81,41,896	3,34,56,000 1,02,19,000	3,39,78,000 98,05,000	3,15,37,000 1,05,12,000
Total Appropriation for reduction or Avoidance of Debt.	{ Non-voted Voted	4,60,75,104 81,41,896	4,70,60,000 1,02,19,000	4,75,82,000 98,05,000	4,95,12,000 1,05,12,000
GRAND TOTAL	{ Non-voted Voted	8,19,72,173 1,25,28,859	6,95,16,000 1,38,15,000	8,20,43,000 1,41,77,000	7,70,74,000 1,35,33,000

EXPLANATORY NOTE.

For a proper appreciation of the charges to be incurred under the head "Overtime and Holiday Allowances" the following pro-forma account of receipts and expenditure relating to them is exhibited:—

	Actuals, 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.
I.—Overtime fees realised from merchants and ship-owners (a)—			
Madras	48,127	51,200	52,500
Bombay	1,54,345	1,65,000	1,65,000
Karachi	53,441	53,000	53,000
Calcutta	2,62,691	2,70,000	2,70,000
Chittagong	13,230	13,200	13,200
Burma	1,13,109	1,22,000	1,27,000
TOTAL	6,44,943	6,74,400	6,80,700
II.—Bond and other fees realised from merchants for work done in ordinary working hours (b)—			
Madras	3,733	3,300	3,550
Bombay	36,241	35,000	35,000
Karachi	10,481	12,520	12,520
Calcutta	29,955	32,000	32,000
Chittagong	5,231	5,300	5,300
Burma	29,083	27,000	25,000
TOTAL	1,14,724	1,15,120	1,13,370
III.—Penalty fees levied for work on Sundays and special holidays (c)—			
Madras	45,448	42,500	43,000
Bombay	80,600	1,00,000	1,00,000
Karachi	17,250	24,000	24,000
Calcutta	1,93,400	1,95,000	1,95,000
Chittagong	8,600	6,200	6,200
Burma	1,56,069	1,40,000	1,48,000
TOTAL	5,01,367	5,07,700	5,16,200
GRAND TOTAL	12,61,034	12,97,220	13,10,270

(a) These fees are charged for the work done by the Customs staff in the interest of merchants and ship-owners outside the free service hours, which in the case of preventive and outdoor work generally are the 12 hours from sun-rise to sun-set, or on holidays and Sundays. These fees are paid almost in full to the staff earning them but in practice they are first credited to Government revenues and roughly corresponding amounts are paid to the staff by a debit to the budget grant.

(b) These fees are entirely credited to Government which provides the necessary establishment.

(c) These penalty fees are paid by merchants and shipowners for working cargoes on Sundays and closed holidays, in addition to the overtime fees mentioned in (a) above. The method of expending these receipts varies from port to port, the principle ordinarily followed being to distribute them among certain specified seamen's and Customs Department Welfare Institutions, after crediting Government revenues with the amount referred as Crown overtime.

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
<i>CHARGES IN INDIA—concl'd.</i>				
—SPECIAL SAVINGS BANK AC- COUNTS.	11,99,558	12,21,170	13,22,400	14,66,500
—OTHER ITEMS:				
F. 1.—PAYMENTS TO POST OFFICE FOR SAVINGS BANK AND CASH CER- TIFICATE WORK.	39,94,430	43,47,000	43,58,000	47,22,000
F. 2.—INTEREST ON PROVIN- CIAL BALANCE.	16,99,936	13,50,000	24,21,500	23,50,000
F. 3.—INTEREST ON FAMINE INSURANCE FUND BALANCE.	19,46,795	13,82,600	15,61,200	13,24,800
F. 4.—OTHER INTEREST CHARGES.	1,12,48,308	1,36,18,000	1,39,07,200	1,53,13,000
F. 5.—MISCELLANEOUS.	1,23,816	30,010	1,310	30,010
{ Non-voted	8,184	10,000	10,000	15,000
{ Voted				
TOTAL FOR OTHER ITEMS	1,90,21,469	2,07,37,610	2,22,59,210	2,37,51,810
<i>CHARGES IN ENGLAND.</i>				
G.—INTEREST ON STERLING BRAN- CHES OF PROVIDENT FUNDS	1,77,990	2,94,000	3,88,000	4,88,000
H.—INTEREST ON B. & N. W. RAILWAY SINKING FUND.	1,590	3,000	3,000	4,000
I.—INTEREST ON PORTION OF PURCHASE PRICE OF SOU- THERN PUNJAB RAILWAY DEFERRED UNDER TERMS OF CONTRACT	..	..	..	4,93,000
J.—LOSS OR GAIN BY EXCHANGE	300	..	3,000	..
TOTAL	6,18,43,487	7,26,57,000	6,89,68,000	8,75,51,810
Non-voted	78,40,873	6,83,00,000	6,46,00,000	8,28,11,810
Voted	40,02,614	43,57,000	43,68,000	47,40,000

II-B. CIRCLES of Account in which this Grant will be accounted for :—

INDIA	{ Non-voted	4,61,30,901	5,77,09,000	5,17,32,000	6,33,51,810
	{ Voted	40,01,488	43,57,000	3,67,000	..
BALUCHISTAN		17,818	22,000	20,000	..
NORTH-WEST FRONTIER PROVINCE		..	..	54,000	..
MADRAS	{ Non-voted	18,22,259	11,47,000	24,09,000	..
	{ Voted	669	..	..	..
BOMBAY	{ Non-voted	22,08,992	21,68,000	21,97,000	..
	{ Voted	324	..	..	..
BENGAL		18,77,300	18,73,000	20,21,000	..
UNITED PROVINCES		16,37,422	17,84,000	17,21,000	..
PUNJAB		11,14,809	10,92,000	17,21,000	..
BURMA	{ Non-voted	4,89,014	5,32,990	5,71,000	..
	{ Voted	123	..	..	..
BIHAR AND ORISSA		9,03,436	6,32,000	..	..
CENTRAL PROVINCES		10,01,022	5,22,990	..	..
ASSAM		3,37,794	2,50,550	..	..
COORG		18,406	2,390	..	..
AUDIT OFFICER, INDIAN STORES DEPARTMENT		1,01,820	..	..	..
CHARGES IN ENGLAND		1,79,589	..	..	..
LOSS OR GAIN BY EXCHANGE		300	..	..	..
TOTAL		6,18,43,487	..	..	..
Non-voted		5,78,40,873	..	..	..
Voted		40,02,614	..	..	..

EXPLANATORY NOTE—*concl'd.*

EXPENDITURE.

	Actuals, 1928-29.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.
IV.—Payments to officers out of merchants' overtime fees—			
Madras	50,388	51,200	52,500
Bombay	1,84,069	2,00,000	2,00,000
Karachi	45,050	47,000	47,000
Calcutta	2,59,678	2,60,000	2,60,000
Chittagong	12,092	12,000	12,000
Burma	1,11,700	1,22,000	1,27,000
TOTAL	6,62,977	6,92,200	6,98,500
V.—Payments to officers out of penalty fees including crown overtime—			
Madras	40,582	44,800	45,150
Bombay	73,145	80,000	80,000
Karachi	36,357	38,000	37,000
Calcutta	90,970	90,000	90,000
Chittagong	4,925	4,000	4,000
Burma	32,176	36,000	36,000
TOTAL	2,78,155	2,92,800	2,92,150
VI.—Available for payments to Seamen's and Customs welfare institutions out of the penalty fees (i.e., excess of III over V.)—			
Madras		—2,300	—2,150
Bombay		20,000	20,000
Karachi		—14,000	—13,000
Calcutta		1,05,000	1,05,000
Chittagong		2,200	2,200
Burma		1,04,000	1,12,000
TOTAL	2,23,212	2,14,900	2,24,050
Deduct—Payments to charities	(a)1,09,220	1,10,220*	
Surplus to be carried forward	1,13,992	1,04,680	(d)2,18,672
Available grant for payment to charities during 1930-31.			(b)4,42,722

(a) Made up as follows :—	Rs.
Madras	3,000
Bombay	24,700
Karachi	5,520
Calcutta	41,800
Chittagong	700
Burma	(c)33,500

* Made up as follows :—	Rs.
Madras	3,000
Bombay	24,700
Karachi	5,520
Calcutta	41,800
Chittagong	700
Burma	34,500

(b) This represents the sum total of the grants included in the budgets of the various ports under the sub-head "A.-11-Grants-in-aid, contributions and donations: Payments to Customs clubs and charities" and surplus of previous years. The whole of this grant is pooled together for the purpose of payments to charities, etc.

(c) Excludes payments of Rs. 61,700 and 98,500 to the Mayo Marine Institute, Rangoon, out of the surplus of previous years which had lapsed to Government.

(d) Up to the year 1927-28 the surplus of the previous years was not carried forward but lapsed to Government. From that year the surplus of the previous years is being carried forward.

REVENUE.

See Explanatory Memorandum printed separately.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
F.—MILITARY SECRETARY—concl'd.				
F. 8.—OTHER CONTINGEN- CIES	10,695	10,500	9,100	10,500
F. 9.—GRANTS-IN-AID, CON- TRIBUTIONS, ETC.	1,165	600	600	600
TOTAL FOR MILITARY SECRETARY	3,31,171	3,08,500	2,98,200	3,01,500
G.—TOUR EXPENSES:				
G. 1.—SPECIAL TRAINS AND STEAMERS AND HAUL- AGE OF SALOON CAR- RIAGES	2,19,027	2,88,500	3,01,650	2,86,400
G. 2.—OTHER CHARGES	1,11,015	1,79,000	1,52,200	1,56,300
TOTAL FOR TOUR EXPENSES	4,20,058	4,67,500	4,53,850	4,42,700
H.—DEDUCT—PROBABLE SAVINGS	..	..	..	- 20,000
Total	14,31,170	11,63,000	11,52,050	14,21,000
Non-voted	9,96,963	10,43,000	10,18,000	9,91,000
Voted	4,34,207	1,20,000	1,34,050	4,30,000
III. DETAILS of the foregoing:—				
A.—SALARY OF THE GOVERNOR GENERAL	2,50,800	2,50,800	2,50,800	2,50,800
B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR GENERAL	40,000	40,000	40,000	40,000
C.—EXPENDITURE FROM CON- TRACT ALLOWANCE (Unaudited):				
Expenditure from contract allowance		1,41,600		1,39,000
Purchase of Books		10,000		10,000
TOTAL	1,49,961	1,51,600	1,51,600	1,49,000
D.—STATE CONVEYANCES AND MOTORS (Unaudited)	42,873	39,300	38,100	41,800
E.—PRIVATE SECRETARY:				
E. 1.—PAY OF OFFICERS:				
NUMBERS.				
1929- 30.	1930- 31.			
1	1	Private Secretary (1,000— 2,250)+D. A. (250)	37,500	37,500
1	1	Assistant Private Secretary (800—40—1,200)	21,000	21,000
1	1	Registrar (600—40—800)+ P.P. (50—200)	21,000	21,000
—	—	Leave salary	2,500	2,500
		Non-voted	82,000	82,000
		Voted	2,500	2,500
3	3	TOTAL	84,500	84,500

DEMAND No. 17.

TAXES ON INCOME.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to defray the Expenses in connection with the COLLECTION OF INCOME TAX.

Voted: Seventy-one Lakhs and Ninety-nine Thousand Rupees.

Non-voted: Two Lakhs and Fifty-nine Thousand Rupees.

II-A. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—COLLECTION OF INCOME TAX :				
A. 1.—PAY OF OFFICERS				
{ Non-voted	2,00,890	2,09,818	1,90,500	2,19,360
{ Voted	23,71,482	26,77,410	26,11,280	27,78,444
A. 2.—PAY OF ESTABLISHMENTS				
{ Non-voted	11,917	13,315	13,600	13,800
{ Voted	25,80,013	28,90,437	27,84,920	29,63,936
A. 3.—ALLOWANCES, HONORARIA, ETC.				
{ Non-voted	30,937	32,352	20,900	32,640
{ Voted	6,06,225	6,05,160	6,46,600	6,42,115
A. 4.—SUPPLIES AND SERVICES	15,348	12,600	22,900	12,700
A. 5.—WORKS	14,093	2,500	4,700	2,900
A. 6.—CONTINGENCIES				
{ Non-voted	1,123	1,765	1,600	2,800
{ Voted	7,35,150	7,86,225	7,99,800	7,97,405
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC. :				
A. 7 (1).—UNITED PROVINCES	336	700	700	700
A. 7 (2).—BURMA				
{ Non-voted	2,600	2,950	2,600	..
{ Voted	25,226	25,530	22,100	17,000
A. 7 (3).—ASSAM				
{ Non-voted . . . . .	..	4,000	4,000	5,000
{ Voted	1,61,104	..	..	..
A. 7 (4).—COORG	1,000	1,000	1,000	1,000
TOTAL FOR ESTABLISHMENT CHARGES PAID, ETC.	1,90,266	34,180	30,400	23,700
A. 8.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	5,233	1,800	1,800	2,400
A. 9.—DEDUCT—CONTRIBUTIONS, ETC.	—17,327	—18,000	—21,000	—17,000
A. 10.—DEDUCT—PROBABLE SAVINGS	..	—1,22,562	—7,000	—17,200
TOTAL FOR COLLECTION OF INCOME TAX	67,45,350	71,27,000	71,01,000	74,58,000
Non-voted	2,35,373	2,48,000	2,14,000	2,59,000
Voted	65,09,977	68,79,000	68,87,000	71,99,000

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
F.—MILITARY SECRETARY—contd.						
F. 2.—PAY OF ESTABLISHMENTS:						
20	20	Treasurer, assistants, clerks, etc. (at rates varying from Rs. 75 to Rs. 600) .		59,500		61,100
39	39	Servants (at rates varying from Rs. 15 to Rs. 40) .		8,700		8,800
5	5	Medical establishment (at rates varying from Rs. 12 to Rs. 225) .		4,200		4,300
8	8	Garden establishment, Delhi, Simla and Belvedere (at rates varying from Rs. 15 to Rs. 65) .		4,000		4,000
—	—	Leave salary		3,100		3,000
		<i>Non-voted</i>	6,360	..	..	..
		<i>Voted</i>	72,455	79,500	76,000	81,200
72	72	TOTAL	78,815	79,500	76,000	81,200
F. 3.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance		1,400		1,400
		Hill-journey allowance		4,700		4,700
		House-rent and other allowances		14,500		14,500
		<i>Non-voted</i>	1,218	1,400	4,600	1,400
		<i>Voted</i>	19,028	20,200	18,900	20,200
		TOTAL	20,246	21,600	23,500	21,600
F. 4.—PRESENTS AND CHARITIES						
			6,000	6,000	6,000	6,000
F. 5.—SUPPLIES AND SERVICES:						
		Customs duty on imported stores		9,000		9,000
		Purchase of glass, crockery and linen		16,000		16,000
		Purchase of articles of vertu		17,300		(a)1,00,000
		TOTAL	82,782	42,300	42,300	1,25,000
F. 6.—MAINTENANCE OF GARDENS:						
		Charges for the maintenance of the Viceregal Gardens at Simla and Delhi		46,300		46,300
		Charges for the maintenance of the Viceregal Gardens at Belvedere		9,300		
		TOTAL	51,682	55,600	55,600	

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 8, page 712, paragraph 3, and No. 5, page 299, paragraph 22.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31
	Rs.	Rs.	Rs.	Rs.
II-B. CIRCLES of Account in which this Grant will be accounted for :—				
INDIA	{ Non-voted 69,935	73,000	57,000	57,000
	{ Voted 10,65,019	11,60,000	11,48,000	12,25,000
BALUCHISTAN	16,163	19,000	18,000	20,000
NORTH-WEST FRONTIER PROVINCE	79,167	77,000	77,000	79,000
MADRAS	{ Non-voted 25,890	32,000	15,000	34,000
	{ Voted 8,06,158	8,61,000	8,63,000	8,88,000
BOMBAY	{ Non-voted 10,182	16,000	12,000	16,000
	{ Voted 15,87,611	17,16,000	16,93,000	18,24,000
UNITED PROVINCES	{ Non-voted 22,260	20,000	24,000	19,000
	{ Voted 6,70,273	6,87,000	6,97,000	7,11,000
PUNJAB	{ Non-voted 26,359	32,000	28,000	33,000
	{ Voted 6,37,341	6,67,000	6,93,000	7,04,000
BURMA	{ Non-voted 52,783	38,000	39,000	63,000
	{ Voted 8,14,162	8,65,000	8,55,000	8,83,000
BIHAR AND ORISSA	{ Non-voted 27,964	33,000	34,000	32,000
	{ Voted 3,08,663	3,26,000	3,46,000	3,48,000
CENTRAL PROVINCES	3,71,380	3,83,000	3,83,000	3,89,000
ASSAM	{ Non-voted	4,000	4,000	5,000
	{ Voted 1,61,104	1,16,000	1,12,000	1,26,000
COORG	1,936	2,000	2,000	2,000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	67,45,350	71,27,000	71,01,000	74,58,000
	<hr/>	<hr/>	<hr/>	<hr/>
Non-voted	2,35,373	2,48,000	2,14,000	2,59,000
Voted	65,09,977	68,79,000	68,87,000	71,99,000
	<hr/>	<hr/>	<hr/>	<hr/>

III. DETAILS of the foregoing :—**INDIA.****NUMBERS.**1929- 1930.
30. 31.**A.—COLLECTION OF INCOME TAX :****AJMER-MERWARA.****A. 2.—PAY OF ESTABLISHMENTS :**

12 12 Clerks and servants (at rates varying from Rs. 14 to Rs. 150)	8,002	8,800	8,500	8,900
	<hr/>	<hr/>	<hr/>	<hr/>

A. 3.—ALLOWANCES, HONORARIA, ETC. :

Travelling allowance	548	800	700	700
	<hr/>	<hr/>	<hr/>	<hr/>

DEMAND No. 28.

EXECUTIVE COUNCIL.

ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the EXECUTIVE COUNCIL.

Voted: Ninety-one Thousand Rupees.

Non-voted: Four Lakhs and Eighty-eight Thousand Rupees.

II. SUB-HEADS under which this Grant will be accounted for on behalf of the HOME DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—PAY	4,71,007	4,80,000	4,80,300	4,80,000
B.—ALLOWANCES	6,170	3,800	6,000	6,200
C.—TOUR EXPENSES	63,077	66,000	56,000	91,000
D.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	2,891	1,200	1,700	1,800
TOTAL	5,43,145	5,51,000	5,44,000	5,79,000
Non-voted	4,80,068	4,85,000	4,88,000	4,88,000
Voted	63,077	66,000	56,000	91,000

III. DETAILS of the foregoing :—

A.—PAY :
NUMBERS.

1929-30.	1930-31.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
6	6	Members of Council (6,666-10-8)	4,71,007	4,80,000	4,80,300	4,80,000

B.—ALLOWANCES :

Travelling and other allowances	6,170	3,800	6,000	6,200
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C.—TOUR EXPENSES :

Tour expenses		66,000		56,100
Interest, repairs, maintenance and depreciation charges on account of saloons				(a)34,900
TOTAL	63,077	66,000	56,000	91,000

D.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :

Contributions for passages of officers transferred to or from other Governments, Departments, etc.	2,891	1,200	1,700	1,800
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(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 11, page 75, paragraph 1st.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 1930- 30. 31.		Rs.	Rs.	Rs.	Rs.
INDIA—contd.					
A.—COLLECTION OF INCOME TAX—					
<i>contd.</i>					
AJMER-MERWARA—concl'd.					
A. 6.—CONTINGENCIES :					
	Miscellaneous	1,034	900	900	700
	TOTAL FOR AJMER-MERWARA .	[9,584]	10,500	10,100	10,300
DELHI.					
A. 1.—PAY OF OFFICERS :					
5	5	Income-tax Officers (300— 850)	26,300		28,700
—	—	Leave salary . . . . .	..		2,700
5	5	TOTAL	24,103	26,800	31,400
A. 2.—PAY OF ESTABLISH- MENTS :					
43	43	Inspectors, clerks and servants (at rates varying from Rs. 15 to Rs. 240)	28,500		28,700
—	—	Ten Inspectors, Clerks and Servants (at rates varying from Rs. 15 to Rs. 240) . . . . .	..		(a)6,000
—	—	Three Clerks . . . . .	..		(b)1,300
—	—	Leave salary	1,100		2,500
43	43	TOTAL	27,104	29,000	38,500
A. 3.—ALLOWANCES, HONO- RARIA, ETC. :					
		Travelling and other allow- ances	3,700		5,000
		Travelling and other allow- ances . . . . .	..		(a)800
		Local Allowance . . . . .	..		(b) 200
		Total	4,396	5,400	6,000
A. 6.—CONTINGENCIES :					
	Miscellaneous	9,898	8,400	8,000	8,400
	TOTAL FOR DELHI	65,501	68,000	69,200	84,300
BANGALORE.					
A. 1.—PAY OF OFFICERS :					
1	1	Income-tax Officer (300— 500)	3,760	4,500	5,000

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 363-364, para-graph 30.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, page 359, paragraph 25.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
B.—ALLOWANCES, HONORARIA, ETC.:				
<i>Payments on account of medical treatment of British Officers of the Superior Civil Services</i>		300		300
<i>Hill-journey allowance</i>		500		500
<i>Travelling allowance, daily allowance, haulage of motor car and conveyance allowance of official and non-official Members</i>		{ 12,400 1,15,000		{ 12,600 1,15,000
<i>Non-voted</i>	7,093	13,200	12,400	13,400
<i>Voted</i>	68,528	1,15,000	1,10,000	1,15,000
TOTAL	75,621	1,28,200	1,22,400	1,28,400

C.—CONTINGENCIES :

<i>Service postage and telegram charges</i>		2,500		2,500
<i>Purchase of books</i>		900		900
<i>Rent of telephone line</i>		2,000		2,000
<i>Office expenses and miscellaneous</i>		1,000		1,000
<i>Hill-journey charges</i>		..		600
TOTAL	1,291	6,400	6,000	7,000

D.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.:

<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc.</i>	1,814	600	600	600
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NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929. 30.	1930. 31.				
		Rs.	Rs.	Rs.	Rs.
INDIA—contd.					
A.—COLLECTION OF INCOME TAX—contd.					
BANGALORE—concl'd.					
A. 2.—PAY OF ESTABLISHMENTS:					
13	13		6,900		7,400
			200		200
13	13	6,870	7,100	7,600	7,600
A. 3.—ALLOWANCES, HONORARIA, ETC.:					
		169	..	..	..
A. 6.—CONTINGENCIES:					
		500	600	600	700
		11,299	12,200	12,700	13,300
CENTRAL INDIA.					
A. 2.—PAY OF ESTABLISHMENTS:					
1	1	138	100	100	100
A. 3.—ALLOWANCES, HONORARIA, ETC.:					
		33	100	100	100
A. 6.—CONTINGENCIES:					
		16	..	..	..
		187	200	200	200
BENGAL.					
A. 1.—PAY OF OFFICERS:					
1	1		30,000		36,000
6	6		21,000		..
66	60		88,400		1,08,700
			3,68,100		3,58,300
1	1		7,200		7,600
			5,300		5,300
		50,999	51,000	40,500	36,000
		4,36,626	4,59,000	4,48,000	4,79,900
74	68	4,87,625	5,20,000	4,88,500	5,15,900

NUMBERS.		Actuals.	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.

III.—DETAILS of the foregoing:—

A.—LEGISLATIVE ASSEMBLY:

A. 1.—PAY OF PRESIDENT AND DEPUTY PRESIDENT:

1	1	President (4,000)		48,000	48,000
1	1	Deputy President (1,000) for 4 months		4,000	4,000
<u>2</u>	<u>2</u>	TOTAL		<u>52,000</u>	<u>52,000</u>

A. 2.—PAY OF OFFICERS:

1	—	Secretary		36,500	..
1	—	Deputy Secretary		18,200	..
1	—	Assistant Secretary		12,100	..
2	—	Superintendents		14,600	..
—	—	Leave salary		2,000	..
<u>5</u>	<u>—</u>	TOTAL		<u>83,400</u>	<u>..</u>

A. 3.—PAY OF ESTABLISHMENTS:

1	1	Marshal (250)		3,000	3,000
53	—	Reporters, assistants, stenographers, clerks and translators		1,95,200	..
34	—	Servants		7,900	..
—	—	Temporary establishment		3,700	..
—	—	Leave salary		3,900	..
<u>88</u>	<u>1</u>	TOTAL		<u>2,13,700</u>	<u>3,000</u>

A. 4.—ALLOWANCES, HONORARIA, ETC.:

Travelling allowance, daily allowance, haulage of motor car and conveyance allowance of official and non-official Members

Hill-journey allowances

Travelling allowance

Compensation for dearness of provision

House-rent and other allowances

Non-voted

Voted

TOTAL

{	29,700	29,500
{	3,19,200	3,19,200
{	500	500
{	30,000	400
	4,000	..
	100	..
	4,200	100
	<u>21,144</u>	<u>30,000</u>
	<u>2,46,938</u>	<u>3,19,700</u>
	<u>2,68,082</u>	<u>3,49,700</u>

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
INDIA—concl'd.						
A.—COLLECTION OF INCOME TAX—						
<i>concl'd.</i>						
BENGAL—concl'd.						
A. 2.—PAY OF ESTABLISHMENTS:						
27	32	Examiners of Accounts (175—500)		62,800		79,100
23	23	Assessors and other execu- tive subordinates (at rates varying from Rs. 125 to Rs. 300)		41,700		40,400
391	391	Clerks and stenographers (35 to 200)		3,15,800		3,30,500
259	259	Servants (19 and less)		46,300		46,700
—	—	Revision of pay		..		(a)700
—	—	Temporary establishment		4,000		3,500
—	—	Leave salary		3,200		2,900
700	705	TOTAL	4,07,371	4,73,800	4,67,000	5,03,800
A. 3.—ALLOWANCES, HONORARIA, ETC.:						
		<i>Cost of passages granted under the Superior Civil Services Rules, 1924</i>		2,000		1,700
		Travelling allowance		{ 3,000		3,000
				{ 61,000		62,000
		House-rent and other allow- ances		{ 4,800		3,000
				{ 500		500
		<i>Non-voted</i>	7,637	9,800	3,800	7,700
		Voted	62,118	61,500	63,500	62,500
		TOTAL	69,755	71,300	67,300	70,200
A. 6.—CONTINGENCIES:						
		Contract contingencies		50,000		50,000
		Non-contract contingencies		35,000		38,000
		TOTAL	83,632	85,000	90,000	88,000
A. 10.—DEDUCT—PROBABLE SAVINGS						
			..	—8,000	..	—4,000
		<i>Non-voted</i>	58,636	60,800	44,300	43,700
		Voted	9,89,747	10,81,300	10,68,500	11,30,200
		TOTAL FOR BENGAL	10,48,383	11,42,100	11,12,800	11,73,900
		<i>Non-voted</i>	69,935	73,000	57,000	57,000
		Voted	10,65,019	11,60,000	11,48,000	12,25,000
		TOTAL FOR INDIA	11,34,954	12,33,000	12,05,000	12,82,000

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 16, page 913, paragraph 3.

DEMAND No. 31.

FOREIGN AND POLITICAL DEPARTMENT.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the Foreign and Political Department.

Voted: Eight Lakh and Sixty-two Thousand Four Hundred and Fifty
 Non-voted: One Lakh and Sixty-two Thousand Four Hundred and Fifty

II. SUB-HEADS under which this Grant will be accounted for on behalf of the Foreign and Political Department.

	1929-30	1930-31	1929-30	1930-31
	Rs.	P.	Rs.	P.
A.—PAY OF OFFICERS, Non-voted	1,70,989	1,75,900	1,85,000	1,62,300
B.—PAY OF ESTABLISHMENTS	1,41,811	1,49,700	1,42,100	1,63,800
C.—ALLOWANCES, HO. CHARGES, NORARIA, ETC.	1,00,000	1,00,000	1,00,000	1,00,000
D.—POSTAGE, TELEGRAM AND TELEPHONE CHARGES	1,00,000	1,00,000	1,00,000	1,00,000
E.—OTHER CONTINGENCIES	1,00,000	1,00,000	1,00,000	1,00,000
F.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	1,00,000	1,00,000	1,00,000	1,00,000
Total	3,12,530	3,25,600	3,27,100	3,26,100
<i>Non-voted</i>	<i>1,70,989</i>	<i>1,75,900</i>	<i>1,85,000</i>	<i>1,62,300</i>
<i>Voted</i>	<i>1,41,811</i>	<i>1,49,700</i>	<i>1,42,100</i>	<i>1,63,800</i>

III. DETAILS of the foregoing:—

A.—PAY OF OFFICERS:

NUMBERS.			1929-30	1930-31
1929-30	1930-31		Rs.	P.
2	2	Secretaries (1,000)	95,000	95,000
2	2	Deputy Secretaries (1,000—2,250)	57,700	57,700
1	1	Under Secretary (450—1,350) + special pay (300)	19,500	17,400
—	—	Temporary Joint Secretary	6,700	..
1	1	Under Secretary (150—1,350) + special pay (300)	15,500	17,900
2	2	Assistant Secretaries (1,000—1,250)	28,800	27,800
1	1	Attaché (600—1,000)	9,500	10,100
10	10	Superintendents (600—10—800)	90,600	93,000
—	—	Leave salary	5,200	15,000
		Non-voted	1,70,989	1,75,900
		Voted	1,41,811	1,49,700
19	19	TOTAL	3,12,530	3,25,600
			3,27,100	3,26,100

Numbers.			Actual.	Original	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-31.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
BALUCHISTAN.						
A.—COLLECTION OF INCOME-TAX :						
A. 1.—PAY OF OFFICERS :						
1	1	Income-tax Officers (300-500)	5,199	7,000	7,000	5,316
A. 2.—PAY OF ESTABLISHMENTS :						
8	8	Clerks and servants (at rates varying from Rs. 18 to Rs. 175)		7,500		8,100
—	—	Leave salary		200		200
8	8	TOTAL	7,409	7,700	7,000	8,300
A. 3.—ALLOWANCES, HONORARIA, ETC. :						
		Travelling and other allowances	2,455	2,200	2,200	2,200
A. 6.—CONTINGENCIES :						
		Miscellaneous contingencies	1,200	1,200	1,200	1,200
TOTAL FOR BALUCHISTAN			19,163	19,000	18,000	20,000

NORTH-WEST FRONTIER PROVINCE.

A.—COLLECTION OF INCOME-TAX :						
A. 1.—PAY OF OFFICERS :						
6	5	Income-tax Officers (300-40-550)	39,733	33,920	34,200	35,000
A. 2.—PAY OF ESTABLISHMENTS :						
19	19	Inspectors and clerks (at rates varying from Rs. 40 to Rs. 203)		20,628		21,000
21	21	Servants (at Rs. 14 each)		3,492		3,490
—	—	Temporary establishment		200		200
—	—	Leave salary		1,102		1,010
40	40	TOTAL	23,777	25,422	25,000	25,700
A. 3.—ALLOWANCES, HONORARIA, ETC. :						
		Travelling and other allowances	7,160	8,973	9,000	8,800
A. 6.—CONTINGENCIES :						
		Miscellaneous contingencies	8,494	8,685	8,800	8,600
TOTAL FOR NORTH-WEST FRONTIER PROVINCE			70,167	77,000	77,000	79,000

NUMBERS.	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.		
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.	
A.—SECRETARIAT—concl'd.						
A. 3.—ALLOWANCES, HONORARIA, ETC.:						
<i>Payments on account of medical treatment of British Officers of the Superior Civil Services</i>						
			300		300	
<i>House-rent and other allowances</i>						
		8,000		8,600		
<i>Travelling allowance</i>						
		{ 2,000		2,000		
		{ 1,400		2,100		
<i>Travelling allowance</i>						
		{ ..		(a) 2,000		
<i>Hill-Journey allowance</i>						
		{ ..		200		
<i>House-rent and other allowances</i>						
		{ ..		(c) 1,100		
<i>House-rent and other allowances</i>						
		{ ..		(b) 4,200		
<i>Hill-journey allowance</i>						
		{ ..		(c) 500		
<i>Hill-journey allowance</i>						
		{ ..		500		
<i>Hill-journey allowance</i>						
		{ 1,000		(b) 6,700		
		{ 39,000		1,000		
<i>Charges for compiling annual Civil list</i>						
		..		34,100		
		3,017	3,300	4,100	4,000	
		50,363	48,400	47,300	59,500	
		53,380	51,700	51,400	63,500	
A. 4.—CONTINGENCIES:						
<i>Contingencies</i>						
					(b) 13,000	
<i>Service postage and telegram charges</i>						
			27,000		27,000	
<i>Hill-journey charges</i>						
			4,000		5,000	
<i>Other contingent charges</i>						
			17,700		28,000	
		51,127	48,700	35,200	73,000	
A. 5.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.:						
<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc.</i>						
			3,200		2,400	
<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc.</i>						
			..		1,700	
		7,766	3,200	2,700	4,100	
B.—BUREAU OF PUBLIC INFORMATION:						
B. 1.—PAY OF OFFICERS:						
1	1	Director (2,000—2,250)	25,900		26,500	
1	1	Deputy Director (1,200—1,500)	18,000		18,000	
—	—	Leave salary	1,500		1,500	
2	2	TOTAL	41,144	45,400	44,000	46,000

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 11, pages 576-71, paragraph 4.

(b) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 11, pages 613-614, Paragraph 46.

(c) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 11, page 611, paragraph 43.

NUMBERS.			Actuals.	Budget	Revised	Budget
1929-30.	1930-31.		1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
			Rs.	Rs.	Rs.	Rs.
MADRAS—concl'd.						
PRESIDENCY CHARGES—concl'd.						
A.—COLLECTION OF INCOME-TAX—concl'd.						
A. 6.—CONTINGENCIES :						
		Miscellaneous contingent expenditure	21,239	20,000	20,000	21,000
TOTAL FOR PRESIDENCY CHARGES			2,10,826	2,05,600	2,10,500	2,10,300
		Non-voted	25,890	32,000	15,000	34,000
		Voted	1,84,936	1,73,600	1,95,500	1,76,300
DISTRICT CHARGES :						
A. 1.—PAY OF OFFICERS :						
3	3	Assistant Commissioners (1,000—1,500)		51,650		53,200
46	46	Income-tax officers (300—900)		2,35,900		2,48,800
—	—	Leave salary . . . .		..		3,900
49	49	TOTAL	2,41,646	2,87,550	2,73,100	3,05,900
A. 2.—PAY OF ESTABLISHMENTS :						
25	24	Executive subordinates (at rates varying from Rs. 100 to Rs. 300)		51,980		48,300
410	410	Clerical and menial establishment (at rates varying from Rs. 12 to Rs. 120)		1,86,383		1,93,300
—	—	Leave salary		7,873		9,200
—	—	Temporary establishment		1,500		2,500
435	434	TOTAL	2,38,395	2,47,733	2,45,000	2,53,300
A. 3.—ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowance		63,000		66,000
		House-rent and other allowances		3,317		3,500
		TOTAL	65,651	66,317	66,400	69,500
A. 6.—CONTINGENCIES :						
		Miscellaneous contingent charges	75,530	85,800	83,000	83,000
TOTAL FOR DISTRICT CHARGES			6,21,222	6,87,400	6,67,500	7,11,700
		Non-voted	25,890	32,000	15,000	34,000
		Voted	8,06,158	8,61,000	8,63,000	8,88,000
TOTAL FOR MADRAS			8,32,048	8,93,000	8,78,000	9,22,000

		Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
C.—INTELLIGENCE BUREAU, HOME DEPARTMENT—concl'd.					
C. 2.—PAY OF ESTABLISH- MENTS :					
1	1		10,800		10,800
40	40		1,12,400		1,16,700
					900
—	—		..		
4	4		9,800		10,000
			1,500		1,800
1	1				
43	43		9,300		9,300
—	—				3,200
—	—		2,200		2,300
—	—		..		—4,000
89	89	1,36,552	1,49,000	1,60,200	1,54,000
C. 3.—ALLOWANCES, HONO- RARIA, ETC. :					
			2,000		200
			500		500
			9,000		9,000
			25,000		27,500
			15,500		15,500
		54,917	52,000	52,900	52,700
C. 4.—SUPPLIES AND SER- VICES :					
			2,500		3,000
			500		500
			..		34,300
		3,112	3,000	3,83,900	37,800
C. 5.—SECRET SERVICE CON- TINGENCIES (unaudited):					
		2,09,780	2,40,000	2,32,300	2,60,000
C. 6.—OTHER CONTINGEN- CIES :					
			7,000		7,000
			6,000		5,500
			24,000		26,600
		34,298	37,000	1,31,400	39,100
C. 7.—GRANTS-IN-AID, CON- TRIBUTIONS, ETC. :					
		5,057	..	3,500	..
D.—ENGLISH CHARGES (HIGH COM- MISSIONER) ON STORES					
		440	3,000	1,000	3,000

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
BOMBAY.					
A.—COLLECTION OF INCOME TAX :					
PRESIDENCY CHARGES.					
A. 1.—PAY OF OFFICERS :					
1	1	Commissioner (2,700)	32,400		32,400
3	3	Assistant Commissioners 3 (1,000—100—1,500)+ special pay 2(250)	60,100		54,390
18	17	Income-tax Officers 1 (1,500 —50—2,000), 16 (300— 50/2—900) plus special pay 1(150)	1,06,900		1,19,660
—	—	Revision of pay of Income Tax Officers.	..		(a) 11,850
1	1	Personal Assistant to the Commissioner (300—50/2 —900).	4,450		4,800
1	1	Chief Examiner (550—25— 700)	8,178		8,400
—	—	Leave salary	14,872		20,159
—	—	Lump reduction	..		—5,000
24	23	TOTAL	1,99,421	2,26,900	2,26,000
					2,46,659

A. 2.—PAY OF ESTABLISHMENTS					
319	318	Inspectors, other executive subordinates and clerical establishment (at rates varying from Rs. 45 to Rs. 500)	5,13,083		5,33,911
146	146	Servants (at rates varying from Rs. 27 to Rs. 32)	48,826		49,464
—	—	One Naik for the Income Tax Officer, Non-Resident Refund Circle	..		(b) 341
—	—	Temporary establishment	5,500		5,500
—	—	Leave salary	22,886		25,125
—	—	Lump reduction	..		—45,000
465	464	TOTAL	5,17,094	5,90,300	5,41,000
					5,69,341

(a) File Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 16, page 215, paragraph 5.

(b) File Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 345-351, paragraph 12.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
B.—PAY OF ESTABLISHMENTS :						
22	22	Superintendents, assistants and clerks, etc. (at rates varying from Rs. 75 to Rs. 600)		44,200		46,900
26	26	Record sorters, daftris, jamadars, etc. (at rates varying from Rs. 14 to Rs. 40)		5,400		5,400
—	—	One Daftri		200		200
—	—	Temporary establishment		700		700
—	—	Leave salary		2,200		2,300
48	48	TOTAL	46,681	52,500	50,600	55,500

**C.—ALLOWANCES, HONORARIA,
ETC. :**

*Payments on account of medical
treatment of British Officers of
the Superior Civil Services*

				500		500
Travelling allowance				{ 25,000		25,000
				{ 3,500		3,500
Hill-journey allowance				{ 1,500		1,500
				{ 3,000		3,500
House-rent and other allowances				7,000		6,500
	Non-voted	18,653	27,000	18,700	27,000	
	Voted	48,597	13,500	14,400	13,500	
	TOTAL	67,250	40,500	33,100	40,500	

**D.—GRANTS-IN-AID, CONTRIBUTIONS,
ETC. :**

*Contributions for passages of offi-
cers transferred to or from other
Governments, Departments, etc..*

		2,030	1,200	1,300	1,200
--	--	-------	-------	-------	-------

E.—CONTINGENCIES :

Service postage and telegram
charges
Hill-journey charges
Other contingent charges

			6,000		4,000
			1,000		1,500
			13,000		17,500
	TOTAL	25,617	20,000	20,000	23,000

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate 1930-31.
		Rs.	Rs.	Rs.	Rs.

BOMBAY—contd.

A.—COLLECTION OF INCOME-TAX—
contd.

PRESIDENCY CHARGES—contd.

A. 3.—ALLOWANCES, HONORARIA,
ETC. :

Travelling allowance			41,855		45,520
House-rent and other allowances			28,945		31,480
Increase in the compensatory allowance on account of the revision of pay of Income-tax officers . . . . .			..		(a) 1,000
TOTAL		63,136	68,800	73,000	78,000

A. 6.—CONTINGENCIES :

Rents, rates and taxes			78,000		84,000
Postage and telegram charges			23,000		25,000
Contract Contingencies			19,000		..
Other contingent expenditure			20,000		40,000
Lump reduction . . . . .			..		—16,000
TOTAL		1,23,164	1,40,000	1,28,000	1,33,000

TOTAL FOR PRESIDENCY CHARGES		9,02,815	10,26,000	9,68,000	10,27,000
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DISTRICT CHARGES.

A. 1.—PAY OF OFFICERS :

4	4	Assistant Commissioners of Income-tax (1,000—100 1,500)		68,800		69,870
31	30	Income-tax officers 29 (300 —50/2—900) and 1 Assistant Income-tax officer (250—25—350)	}	4,500		4,800
—	—	Revision of pay of Income-tax officers		1,38,821		1,53,180
—	—	Leave salary	}	700		360
—	—	Lump reduction		21,079		22,853
				..		—13,000
		<i>Non-voted</i>		4,500		5,160
		<i>Voted</i>		1,99,484	2,28,700	2,12,000
35	34	TOTAL		2,03,990	2,33,900	2,16,500

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 16, page 915, paragraph 6.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
B.—PAY OF ESTABLISHMENTS :						
5	5	Council Reporters (450— 750)		30,400		40,600
40	41	Translator, shorthand writers, assistants and clerks (at rates varying from Rs. 90 to Rs. 500)		1,30,400		1,34,700
—	—	Three Assistants and three Clerks . . . . .		..		(a) 15,000
42	42	Servants (at rates varying from Rs. 14 to Rs. 40)		9,500		9,600
—	—	Temporary establishment		4,600		6,600
—	—	Leave salary		3,800		2,700
—	—	Probable savings . . . . .		..		—2,500
87	88	TOTAL	2,08,803	1,87,700	1,85,700	2,06,700

C.—ALLOWANCES, HONORARIA, ETC. :

<i>Cost of passages granted under the Superior Civil Services Rules, 1924</i>			..		2,300
<i>Payments on account of medical treatment of British Officers of the Superior Civil Services</i>			500		500
<i>Hill-journey allowance</i>			{ 1,300		1,300
<i>Travelling and other allowances</i>			{ 27,000		32,000
			{ 1,000		2,400
			{ 11,200		14,600
	<i>Non-voted</i>	1,867	5,800	1,800	6,500
	<i>Voted</i>	50,545	38,200	40,200	46,600
	TOTAL	52,412	44,000	42,000	53,100

D.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :

<i>Contributions for passages of officers transferred to or from other Gov- ernments, Departments, etc.</i>	5,407	2,100	2,200	2,200
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E.—CONTINGENCIES :

<i>Service postage and telegram charges</i>		7,000		6,500
<i>Hill-journey charges</i>		6,000		6,000
<i>Other contingent charges</i>		37,000		26,000
TOTAL	35,338	50,000	36,600	38,500

F.—TRANSLATORS' DEPARTMENT :

1	—	Translator	7,217	4,700
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(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, page 33, paragraph 40.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
A.—PAY OF OFFICERS—concl'd.						
1	1	Assistant Secretary (1,000—1,250)		12,700		13,300
5	5	Superintendents (600—800).		46,800		44,900
—	—	One Superintendent (600—800)		..		(a) 5,300
—	—	Personal pay to a Superintendent		..		(c) 500
—	—	Leave salary		9,600		4,300
				4,000		
		Non-voted	1,91,428	1,61,200	1,87,500	1,98,500
		Voted	58,709	63,000	50,000	71,500
10	10	TOTAL	2,50,137	2,24,200	2,37,500	2,69,500
B.—PAY OF ESTABLISHMENTS :						
81	81	Assistants, clerks, short-hand typists, librarians, etc., (at rates varying from Rs. 90 to Rs. 500).		2,70,700		2,72,200
—	—	Six Assistants and Clerks.		..		(a) 17,200
71	71	Servants (at rates varying from Rs. 14 to Rs. 40).		18,800		18,800
—	—	Temporary establishment		3,300		3,300
—	—	Leave salary		700		700
—	—	Probable savings		—5,700		5,000
152	152	TOTAL	2,86,739	2,87,800	2,75,200	3,01,500
C.—ALLOWANCES, HONORARIA, ETC. :						
		Payments on account of medical treatment of British Officers of the Superior Civil Services		700		700
		Travelling allowance		..		1,100
		Travelling allowance		14,200		15,800
		House-rent and other allowances		10,300		10,000
		Hill-journey allowance		5,600		8,000
				1,500		1,500
				41,000		45,000
		Non-voted	10,318	16,400	7,400	17,400
		Voted	56,932	59,900	59,500	63,000
		TOTAL	67,250	76,300	66,900	80,400
D.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :						
		Contributions for passages of officers transferred to or from other Governments, Departments, etc.		2,400		2,400
		Contributions for passages on account of the Additional Deputy Secretary		..		(c) 600
		Total	4,303	2,400	3,000	3,000

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. B, pages 484-480, paragraph 35, also No. 15, page 880, paragraph 18.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. B, page 484, paragraph 34.

(c) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. B, pages 1041-1043, paragraph 6.

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1929-20.	Estimate,	Estimate,	Estimate,
		Rs.	Rs.	Rs.	Rs.
BOMBAY—concl'd.					
A.—COLLECTION OF INCOME-TAX—					
<i>concl'd.</i>					
DISTRICT CHARGES— <i>concl'd.</i>					
A. 6.—CONTINGENCIES :					
			₹		1,000
	Rents, rates and taxes .		35,370		35,800
	Postage and telegram charges.		150		150
	Other contingent expenditure.		22,150		21,450
			1,015		950
			26,480		28,750
	Non-voted .	625	1,165	1,000	2,100
	Voted .	80,588	84,000	86,000	89,000
	TOTAL .	81,211	85,165	87,000	91,100
	Non-voted .	0,176	16,000	13,000	16,000
	Voted .	6,84,796	7,67,000	7,25,000	7,97,000
	TOTAL FOR DISTRICT CHARGES .	6,94,972	7,83,000	7,38,000	8,13,000
	A. 10.— <i>DEDUCT</i> —PROBABLE SAVINGS . . . .	..	—77,000	..	..
WESTERN INDIA STATES AGENCY.					
A. 3.—ALLOWANCES, HONORARIA, ETC. . . .					
		6	..	..	..
	Non-voted .	10,152	16,000	13,000	16,000
	Voted .	15,87,611	17,16,000	16,93,000	18,24,000
	TOTAL FOR BOMBAY .	15,97,793	17,32,000	17,06,000	18,40,000

UNITED PROVINCES.

A.—COLLECTION OF INCOME-TAX :

A. 1.—PAY OF OFFICERS :

1	1	Commissioner of Income-tax (2,500—3,000 + 250 Special pay)		35,400		33,400
3	3	Assistant Commissioners of Income-tax (1,400—100—1,500)		53,180		48,700
48	48	Income-tax and assistant income-tax officers, 41 (350—30—800—25—900) 7 (250—25—350)		3,06,750		3,17,400
—	—	Leave salary		2,000		4,200
		Non-voted .	35,076	35,400	42,400	33,400
		Voted .	3,36,858	3,61,930	3,59,000	3,70,300
52	52	TOTAL .	3,71,934	3,97,330	4,01,400	4,03,700

DEMAND No. 36.

FINANCE DEPARTMENT.

ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the FINANCE DEPARTMENT.

Voted : Eleven Lakhs, Forty-nine Thousands and Nine Hundred Rupees.
Non-voted : Three Lakhs and Eleven Thousand Rupees.

SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
ORDINARY BRANCH :				
A. 1.—PAY OF OFFICERS	96,629	79,300	95,200	1,57,200
<i>Non-voted</i>				
<i>Voted</i>	1,37,090	1,43,600	1,36,900	1,50,200
A. 2.—PAY OF ESTABLISHMENTS	2,73,835	2,83,900	2,83,100	3,24,900
A. 3.—ALLOWANCES, HONORARIA, ETC.	6,558	4,500	3,500	6,400
<i>Non-voted</i>				
<i>Voted</i>	57,995	61,600	67,500	82,600
A. 4.—CONTINGENCIES :	32,239	52,600	43,000	45,100
A. 5.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	1,887	600	500	600
TOTAL FOR ORDINARY BRANCH	6,06,233	6,26,100	6,29,700	7,67,000
B.—MILITARY FINANCE :				
B. 1.—PAY OF OFFICERS	1,75,715	1,36,100	1,42,100	1,39,400
<i>Non-voted</i>				
<i>Voted</i>	1,44,420	1,50,600	1,43,200	1,49,700
B. 2.—PAY OF ESTABLISHMENTS	2,92,550	2,90,500	2,99,800	3,07,000
B. 3.—ALLOWANCES, HONORARIA, ETC.	5,310	4,500	5,000	4,400
<i>Non-voted</i>				
<i>Voted</i>	72,436	71,400	73,000	75,300
B. 4.—CONTINGENCIES	17,657	19,800	14,500	15,200
B. 5.—GRANTS-IN AID, CONTRIBUTIONS, ETC.	3,884	3,000	3,700	3,000
TOTAL FOR MILITARY FINANCE	7,11,972	6,75,900	6,81,300	6,94,000
C.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY	..	..	..	—100
TOTAL	13,18,205	13,02,000	13,11,000	14,60,900
<i>Non-voted</i>	2,89,983	2,28,000	2,50,000	3,11,000
<i>Voted</i>	10,28,222	10,74,000	10,61,000	11,49,900

		Actuals, 1924-25.	Budget Estimate, 1925-26.	Revised Estimate, 1925-26.	Budget Estimate, 1926-27.
		Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES, <i>et cetera</i>.					
A.—COLLECTION OF INCOME TAX—					
<i>et cetera</i> .					
A. 2.—PAY OF ESTABLISHMENTS:					
188	185	Clerks (at rates varying from Rs. 20 to Rs. 3000)	1,75,000		1,75,000
131	131	Servants (from Rs. 100 to Rs. 30)	16,000		17,000
—	—	Revision of pay of mental staff of the Income-Tax Department.			12,000
—	—	Temporary establishments.			3,000
—	—	Leave salary.			10,000
<u>319</u>	<u>316</u>	Total	<u>1,91,000</u>	<u>2,03,000</u>	<u>2,17,000</u>
A. 3.—ALLOWANCES, HONORARIA, ETC.:					
		Travelling allowance	2,000		2,000
		Fees to local officers	44,400		55,100
			2,000		4,000
		<i>Requested</i>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
		<i>Voted</i>	<u>53,112</u>	<u>46,400</u>	<u>59,100</u>
		Total	<u>55,112</u>	<u>48,400</u>	<u>56,100</u>
A. 4.—SUPPLIES AND SERVICES:					
		Purchase of tents	5,707		500
A. 5.—WORKS					
			2,924	2,500	2,500
A. 6.—CONTINGENCIES:					
		Miscellaneous	79,679	80,000	80,000
A. 7.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, ETC.:					
A. 7 (1).—UNITED PROVINCES:					
		Payment to Local Government for part services of their establishment in Income-tax work	336	700	700

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 300-301, paragraph 26.

DEMAND No. 37.

SEPARATION OF ACCOUNTS FROM AUDIT.

ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the SPECIAL STAFF FOR CONSIDERING THE QUESTION OF SEPARATING ACCOUNTS FROM AUDIT AND OF THE EXPERIMENTAL OFFICES IN CONNECTION WITH THE SCHEME.

Voted : Sixteen Lakhs of Rupees.

Non-voted : Thirty-six Thousand Rupees.

A. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
SPECIAL STAFF FOR CONSIDERING THE QUESTION OF SEPARATING ACCOUNTS FROM AUDIT :				
CHARGES DEBITED TO 22—GENERAL ADMINISTRATION.				
A. 1.—PAY OF OFFICERS	47,011	50,100	44,600	21,700
A. 2.—PAY OF ESTABLISHMENTS	14,776	15,000	13,900	14,500
A. 3.—ALLOWANCES, HONORARIA, ETC.	6,633	10,000	5,000	7,000
A. 4.—CONTINGENCIES	6,329	4,300	3,500	3,000
TOTAL FOR SPECIAL STAFF FOR CONSIDERING, ETC.	74,749	79,400	67,000	46,200
EXPERIMENTAL OFFICES OUTSIDE UNITED PROVINCES IN CONNECTION WITH THE SCHEME OF SEPARATION OF ACCOUNTS FROM AUDIT :				
CHARGES DEBITED TO 22—GENERAL ADMINISTRATION.				
B. 1.—PAY OF OFFICERS	50,290	89,500	83,600	91,000
B. 2.—PAY OF ESTABLISHMENTS	1,03,548	1,78,900	1,76,200	2,10,800
B. 3.—ALLOWANCES, HONORARIA, ETC.	8,783	13,400	14,300	15,800
B. 4.—SUPPLIES AND SERVICES, AND CONTINGENCIES	13,744	30,700	30,800	27,800
B. 5.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.	—7,940	—7,900	—7,900	—22,600
B. 6.—DEDUCT—PROBABLE SAVINGS	..	—4,000	..	—4,000
TOTAL FOR EXPERIMENTAL OFFICES, ETC.	1,68,425	3,00,600	2,97,000	3,18,800

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
		Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES--concl'd.					
A.—COLLECTION OF INCOME-TAX—					
<i>concl'd.</i>					
A. 8.—GRANTS-IN-AID, CON- TRIBUTIONS, ETC. :					
<i>Contributions for passages of officers transferred to or from other Governments Departments, etc.</i>					
		2,445	600	600	600
A. 9.—DEDUCT—CONTRIBU- TIONS, ETC. :					
<i>Amount transferred to Opium Department on account of share of pay and contribu- tion for cost of passages of Commissioner of In- come-tax</i>					
		—17,327	—18,000	—21,000	—17,000
A. 10.—DEDUCT—PROBABLE SAVINGS					
		..	—8,382	..	—6,200
	<i>Non-voted</i>	22,260	20,000	21,000	19,000
	<i>Voted</i>	6,70,273	6,87,000	6,97,000	7,11,000
TOTAL FOR UNITED PROVINCES		6,92,533	7,07,000	7,21,000	7,30,000

PUNJAB.**A.—COLLECTION OF INCOME-TAX :****A. 1.—PAY OF OFFICERS :**

1	1	Commissioner of Income-Tax (2,250—100—2,750)	28,000	29,000
3	3	Assistant Commissioners of Income-tax (1,000—100 —1,500)	51,450	52,700
29	30	Income-tax Officers (300— 40—850)	} 2,21,750	2,38,300
9	8	Assistant Income-tax offi- cers (250—25—350)		
—	—	Leave salary	11,300	12,000
	<i>Non-voted</i>	24,626	28,000	25,000
	<i>Voted</i>	2,58,360	2,84,500	2,84,600
42	42	TOTAL	2,82,986	3,12,500
			3,09,600	3,32,000

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
D.—EXPERIMENTAL OFFICES IN THE UNITED PROVINCES IN CONNECTION WITH THE SCHEME OF SEPARATION OF ACCOUNTS FROM AUDIT:				
CHARGES DEBITED TO 23—AUDIT.				
D. 1.—PAY OF OFFICERS				
{ <i>Non-voted</i>	27,752	32,000	41,200	31,200
{ <i>Voted</i>	67,381	76,500	74,300	74,200
D. 2.—PAY OF ESTABLISHMENTS	2,06,097	2,25,000	2,14,000	2,14,000
D. 3.—ALLOWANCES, HONORARIA, ETC. { <i>Non-voted</i>	2,478	3,000	1,800	1,800
{ <i>Voted</i>	30,629	30,400	32,900	31,000
D. 4.—SUPPLIES AND SERVICES, CONTINGENCIES AND WORKS	7,609	8,000	7,800	7,800
D. 5.— <i>DEDUCT</i> —PROBABLE SAVINGS . . . . .	..	—4,900	..	—10,000
TOTAL	3,41,946	3,70,000	3,72,000	3,50,000
<i>Non-voted</i>	30,230	35,000	43,000	33,000
<i>Voted</i>	3,11,716	3,35,000	3,29,000	3,17,000
TOTAL FOR EXPERIMENTAL OFFICES IN THE UNITED PROVINCES, ETC.	11,75,993	12,44,000	12,54,000	12,71,000
<i>Non-voted</i>	35,675	51,000	67,000	36,000
<i>Voted</i>	11,40,318	11,93,000	11,87,000	12,35,000
TOTAL	14,19,167	16,24,000	16,18,000	16,36,000
<i>Non-voted</i>	35,675	51,000	67,000	36,000
<i>Voted</i>	13,83,492	15,73,000	15,51,000	16,00,000

II-B. Circles of Account in which this Grant will be accounted for :—

INDIA	2,43,174	2,71,000	2,58,600	2,49,000
NORTH WEST FRONTIER PROVINCE . . . . .	..	1,09,000	1,08,000	1,16,000
UNITED PROVINCES { <i>Non-voted</i>	35,675	51,000	67,000	36,000
{ <i>Voted</i>	11,40,318	11,93,000	11,87,000	12,35,000
TOTAL	14,19,167	16,24,000	16,18,000	16,36,000
<i>Non-voted</i>	35,675	51,000	67,000	36,000
<i>Voted</i>	13,83,492	15,73,000	15,51,000	16,00,000

DEMANDS FOR GRANTS 1932

	Actual 1931	1932 Estimate	1932 Budget	2022 Estimate
	Rs.	Rs.	Rs.	Rs.
III				
A				
1. 1—	17,000	17,000	17,000	17,000
1. 2—	14,000	14,000	14,000	14,000
1. 3—	2,000	2,000	2,000	2,000
1. 4—	2,000	4,000	2,000	2,000
B				
B. 1—	7,745	8,500	8,500	8,500
B. 2—	10,781	14,500	14,500	14,500
B. 3—	702	1,000	1,000	1,000
B. 4—	1,153	1,500	1,500	1,500
B. 5—	—7,541	—7,500	—7,500	—7,500
C				
C. 1—	9,785	12,500	12,500	12,500
C. 2—	20,574	22,500	22,500	22,500
C. 3—	2,555	2,500	2,500	2,500

	Actuals, 1928-29, Rs.	Budget Estimate, 1929-30, Rs.	Revised Estimate, 1929-30 Rs.	Budget Estimate, 1930-31 Rs.
INDIA—<i>concd.</i>				
B.—EXPERIMENTAL OFFICES, ETC.—<i>concd.</i>				
Survey of India— <i>concd.</i>				
B. 4.—SUPPLIES AND SER- VICES, AND CONTIN- GENCIES	2,701	2,700	2,700	2,700
MISCELLANEOUS CENTRAL DEPARTMENTS—				
B. 1.—PAY OF OFFICERS	7,804	9,100	8,400	9,100
B. 2.—PAY OF ESTABLISH- MENTS	19,742	22,600	22,600	22,500
B. 3.—ALLOWANCES, HONO- RARIA, ETC.	3,145	3,000	3,000	3,000
B. 4.—SUPPLIES AND SER- VICES, AND CONTIN- GENCIES	2,458	2,500	2,500	2,500
CUSTOMS—				
B. 1.—PAY OF OFFICERS	7,671	8,700	10,100	9,500
B. 2.—PAY OF ESTABLISH- MENTS	15,574	18,100	16,800	18,700
B. 3.—ALLOWANCES, HONO- RARIA, ETC.	775	1,000	1,000	1,000
B. 4.—SUPPLIES AND SER- VICES, AND CONTIN- GENCIES	543	1,100	900	1,100
DELHI, CIVIL—				
B. 2.—PAY OF ESTABLISH- MENTS	2,677	3,700	3,100	3,800
B. 3.—ALLOWANCES, HONO- RARIA, ETC.	13	200	200	200
B. 4.—SUPPLIES AND SER- VICES, AND CONTIN- GENCIES	549	1,000	1,000	1,000
SECRETARIAT—				
B. 1.—PAY OF OFFICERS	17,283	18,500	19,700	19,400
B. 2.—PAY OF ESTABLISH- MENTS	32,201	33,500	35,100	36,500
B. 3.—ALLOWANCES, HONO- RARIA, ETC.	1,523	1,500	400	1,000
B. 4.—SUPPLIES AND SERVI- CES, AND CONTINGEN- CIES	6,290	8,000	7,500	8,000
GENERAL—				
B. 2.—PAY OF ESTABLISH- MENTS: General provision for leave salary . . . . .	..	5,000	..	5,000
B. 6.— <i>DEDUCT</i> —PROBABLE SAVINGS . . . . .	..	—4,000	..	—4,000
Total for INDIA	2,43,174	2,71,000	2,56,000	2,49,000

NUMBERS.		Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
1929. 30.	1930. 31.				
NORTH-WEST FRONTIER PROVINCE.					
B.—EXPERIMENTAL OFFICES OUT- SIDE UNITED PROVINCES IN CONNECTION WITH THE SCHEME OF SEPARATION OF ACCOUNTS FROM AUDIT:					
CHARGES DEBITED TO 22— GENERAL ADMINISTRATION.					
PESHAWAR OFFICE—					
B. 1.—PAY OF OFFICERS . . . . .		..	32,200	27,000	32,500
B. 2.—PAY OF ESTABLISH- MENTS.		..	58,800	60,000	80,000
B. 3.—ALLOWANCES, HONO- RARIA, ETC. . . . .		..	3,800	6,000	6,900
B. 4.—SUPPLIES AND SER- VICES, AND CONTIN- GENCIES . . . . .		..	14,200	15,000	11,300
B. 5.— <i>DEDUCT</i> —ESTABLISH- MENT CHARGES RE- COVERED FROM OTHER GOVERNMENTS, DE- PARTMENTS, ETC. . . . .		..	..	..	-14,700
TOTAL FOR NORTH-WEST FRONTIER PROVINCE . . . . .		..	1,09,000	1,08,000	1,16,000
UNITED PROVINCES.					
C.—EXPERIMENTAL OFFICES IN THE UNITED PROVINCES IN CONNECTION WITH THE SCHEME FOR SEPARATION OF ACCOUNTS FROM AUDIT:					
(i) CHARGES DEBITED TO 22—GE- NERAL ADMINISTRATION AND ADMINISTERED BY THE LOCAL GOVERNMENT ACT- ING AS AGENT TO THE CEN- TRAL GOVERNMENT.					
C. 1.—PAY OF (Non-voted OFFICERS (Voted		5,370 1,30,173	15,200 1,29,200	23,200 1,20,000	3,000 1,45,000
TOTAL		1,35,543	1,44,400	1,43,200	1,48,000
C. 2.—PAY OF ESTABLISH- MENTS:					
459	458	Accountants and clerks (Rs. 25—500)	5,95,600		6,23,900
73	73	Servants (Rs. 9—30)	12,200		12,100
532	531	TOTAL	5,68,751	5,95,000	6,36,000
C. 3.—ALLOWANCES, HONO- RARIA, ETC.:					
Travelling allowance			{ 800 19,000		19,000
Non-voted . . . . .		..	800	800	19,000
Voted		18,836	19,000	19,000	19,000
TOTAL		18,836	19,800	19,800	19,000

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES—contd.					
C.—EXPERIMENTAL OFFICES IN THE UNITED PROVINCES IN CONNECTION WITH THE SCHEME FOR SEPARATION OF ACCOUNTS FROM AUDIT—contd.					
(i) CHARGES DEBITED TO 22—GENERAL ADMINISTRATION AND ADMINISTERED BY THE LOCAL GOVERNMENT ACTING AS AGENT TO THE CENTRAL GOVERNMENT—concl'd.					
C. 4.—SUPPLIES AND SERVICES, CONTINGENCIES AND WORKS:					
			6,800		6,800
			23,000		23,000
			21,600		29,100
			3,600		3,600
			..		(a)7,500
		<u>56,824</u>	<u>55,000</u>	<u>60,000</u>	<u>70,000</u>
C. 5.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.:					
<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc.</i>					
		75	..	..	..
C. 6.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.					
		—20,000	—20,000	—20,000	—20,000
C. 7.—DEDUCT—PROBABLE SAVINGS					
		..	—13,000	..	—12,000
(ii) CHARGES DEBITED TO 22—GENERAL ADMINISTRATION AND ADMINISTERED BY THE OFFICER ON SPECIAL DUTY, GOVERNMENT OF INDIA, FINANCE DEPARTMENT.					
C. 1.—PAY OF OFFICERS					
		8,527	8,300	8,100	8,700
C. 2.—PAY OF ESTABLISHMENTS:					
48	49	Accountants and clerks (Rs. 25—500)	62,548		64,500
7	7	Servants (Rs. 12—17)	1,452		1,500
55	56	TOTAL	<u>64,000</u>	<u>61,000</u>	<u>66,000</u>

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 7, pages 400—402, paragraph 16.

Numbers.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930 31.		Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES—contd.						
C.—EXPERIMENTAL OFFICES IN THE UNITED PROVINCES IN CONNECTION WITH THE SCHEME FOR SEPARATION OF ACCOUNTS FROM AUDIT—contd.						
(B) CHARGES DEBITED TO 22— GENERAL ADMINISTRATION AND ADMINISTERED BY THE OFFICER ON SPECIAL DUTY, GOVERNMENT OF INDIA. FINANCE DEPARTMENT— contd.						
C. 3.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance	67	500	900	500
C. 4.—SUPPLIES AND SERVICES, CONTINGENCIES AND WORKS:						
		Service postage and telegram charges		3,600		3,300
		Office expenses and miscellaneous		3,600		4,000
		TOTAL	6,566	7,200	14,000	7,300
C. 7.—DEDUCT—PROBABLE SAVINGS						
			..	..	..	—2,500
D.—EXPERIMENTAL OFFICES IN THE UNITED PROVINCES IN CONNECTION WITH THE SCHEME OF SEPARATION OF ACCOUNTS FROM AUDIT: CHARGES DEBITED TO 23—AUDIT.						
D. 1.—PAY OF OFFICERS:						
1	1	Pay of Officer (Rs. 2,250—2,350)	27,752	32,000	41,200	31,500
8	9	Pay of Officers (Rs. 500—1,400)	67,381	76,500	74,300	74,200
9	10	TOTAL	95,133	1,08,500	1,15,500	1,05,400
		Non-voted	27,752	32,000	41,200	31,500
		Voted	67,381	76,500	74,300	74,200
D. 2.—PAY OF ESTABLISHMENTS:						
139	139	Accountants and clerks (Rs. 25—500)		2,18,880		2,07,800
36	36	Servants (Rs. 12—30)		6,120		6,200
175	175	TOTAL	2,06,097	2,25,000	2,14,000	2,14,000

Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
Rs.	Rs.	Rs.	Rs.

UNITED PROVINCES—*concl'd.*D.—EXPERIMENTAL OFFICES IN
THE UNITED PROVINCES
IN CONNECTION WITH THE
SCHEME OF SEPARATION
OF ACCOUNTS FROM AUDIT
—*concl'd.*CHARGES DEBITED TO 23—AUDIT
—*concl'd.*D. 3.—ALLOWANCES, HONO-
RARIA, ETC. :

Travelling and other allowances. (<i>Non-voted.</i> <i>Voted</i> .	2,478 30,629	3,000 30,400	1,800 32,900	1,500 31,000
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D. 4.—SUPPLIES AND SER- VICES, CONTINGEN- CIES AND WORKS .	7,600	8,000	7,800	7,800
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D. 5.— <i>DEDUCT</i> —PROBABLE SAVINGS	—1,900	..	—10,000
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TOTAL CHARGES DEBITED TO 23—AUDIT	3,41,946	3,70,000	3,72,000	3,50,000
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TOTAL FOR UNITED PROVINCES .	11,75,993	12,44,000	12,54,000	12,71,000
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<i>Non-voted</i> .	35,675	51,000	67,000	36,000
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<i>Voted</i> . .	11,40,318	11,93,000	11,87,000	12,35,000
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DEMAND No. 38.
COMMERCE DEPARTMENT.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the COMMERCE DEPARTMENT.

Voted: Three Lakhs and Fifty-seven Thousand Rupees.
Non-voted: Ninety Thousand Rupees.

II. SUB-HEADS under which this Grant will be accounted for on behalf of the COMMERCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—PAY OF OFFICERS (Non-voted)	93,642	80,500	83,000	84,000
(Voted)	77,397	69,800	65,400	88,200
B.—PAY OF ESTABLISHMENTS	1,42,810	1,57,400	1,80,400	2,00,300
C.—ALLOWANCES, HONORARIA, ETC. (Non-voted)	5,285	4,300	5,400	4,800
(Voted)	36,918	41,200	39,700	50,000
D.—CONTINGENCIES	28,893	30,100	29,200	31,800
E.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.	1,366	1,200	600	1,200
F.—DEFECT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.	..	—13,500	—12,700	—13,300
TOTAL	3,86,309	4,01,000	3,91,000	4,47,000
Non-voted	1,00,291	88,000	89,000	90,000
Voted	2,86,018	3,15,000	3,02,000	3,57,000

III. DETAILS of the foregoing:—

A.—PAY OF OFFICERS:

NUMBERS.					
1929-30.	1930-31.				
1	1	Secretary (4,000)	48,000	48,000	48,000
1	1	Joint Secretary (3,000)	32,100	36,000	36,000
1	—	Deputy Secretary	10,400	..	..
—	—	One Assistant Secretary (1,500—1,250)	..	(a) 12,000	..
—	—	Under Secretary	1,900	..	..
2	2	Assistant Secretaries (1,000—1,250)	28,100	30,100	30,100
3	3	Superintendents (600—800)	27,600	26,800	26,800
—	—	Temporary Superintendent	7,200	7,800	7,800
—	—	One temporary Superintendent	..	(b) 8,600	..
—	—	Leave salary	5,000	5,000	5,000
		Non-voted	93,642	80,500	83,000
		Voted	77,397	69,800	88,200
8	7	TOTAL	1,71,039	1,50,300	1,72,200

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 1, pages 30-31, Paragraph 36.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 12, pages 652-656, Paragraph 29.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.				
B.—PAY OF ESTABLISHMENTS :					
48	48		1,54,000.		1,51,600
38	38		8,500		9,000
—	—		300		..
—	—		..		(a)17,400
—	—		31,300		19,700
—	—		—7,000		- 7,100
86	86	TOTAL	1,42,810	1,87,400	1,80,400
					2,00,300.

**C.—ALLOWANCES, HONORARIA,
ETC. :**

House-rent and other allowances.		6,000		7,300
Travelling allowance		{ 3,500		4,500
		{ 3,200		5,200
Hill-journey allowance		{ 500		500
		{ 32,000		31,000
Travelling and other allowances . . . . .		..		(a)6,500
<i>Non-voted</i>	5,283	4,300	5,100	4,800
<i>Voted</i>	36,918	41,200	39,700	50,000
TOTAL	42,201	45,500	45,100	54,800

D.—CONTINGENCIES :

Service postage and telegram charges		10,000		10,000
Hill-journey charges		2,000		2,600
Other contingent charges		18,100		19,200
TOTAL	28,893	30,100	29,200	31,800

**E.—GRANTS-IN-AID, CONTRIBUTIONS,
ETC. :**

<i>Contributions for passages of officers transferred to or from other Governments, Departments, etc.</i>	1,366	1,200	600	1,200
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**F.—DEDUCT—ESTABLISHMENT
CHARGES RECOVERED FROM
OTHER GOVERNMENTS, DE-
PARTMENTS, ETC.**

	..	—13,500	—12,700	—13,300
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(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 12, pages 652-656, para-
graph 29.

DEMAND No. 39.†

ARMY DEPARTMENT.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the ARMY DEPARTMENT.

Voted : Five Lakhs, Forty-six Thousands, Nine Hundred and Ninety-nine Rupees.
Non-voted : One Lakh and Two Thousand Rupees.

II. SUB HEADS under which this Grant will be accounted for on behalf of the ARMY DEPARTMENT.

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
A.—PAY OF OFFICERS { <i>Non-voted</i>	84,551	96,700	90,300	97,700
{ <i>Voted</i>	1,24,662	1,35,400	1,32,200	1,37,900
B.—PAY OF ESTABLISHMENTS	2,80,030	3,04,400	2,92,100	3,08,300
C.—ALLOWANCES, HONORARIA, ETC. { <i>Non-voted</i>	3,003	4,500	3,900	2,500
{ <i>Voted</i>	59,869	52,500	58,900	57,200
D.—GRANTS-IN-AID, CONTRIBU- TIONS, ETC.	2,427	1,800	1,800	1,800
E.—POSTAGE, TELEGRAM AND TELEPHONE CHARGES	15,690	23,000	16,900	18,000
F.—OTHER CONTINGENCIES	22,760	37,700	23,500	25,600
G.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERN- MENTS, DEPARTMENTS, ETC. . . . .	..	..	400	..
H.—DEDUCT—PROBABLE { <i>Non-voted</i> . . . . .	..	—3,000	..	..
{ <i>Voted</i> . . . . .	..	—17,000	..	..
I.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY . . . . .	..	—200	..	—1
TOTAL	5,92,992	6,35,800	6,20,000	6,48,999
<i>Non-voted</i>	89,981	1,00,000	96,000	1,02,000
<i>Voted</i>	5,03,011	5,35,800	5,24,000	5,46,999

III. DETAILS of the foregoing :—

A.—PAY OF OFFICERS :

NUMBERS.				
1929- 1930	30. 31.			
1	1	Secretary (4,000)	48,000	48,000
1	1	Deputy Secretary (1,000— 2,250)	25,600	26,600
1	1	Assistant Secretary (1,630)	19,600	19,600
—	—	Leave salary	3,500	3,500
2	2	Assistant Secretaries (1,000 —1,250)	29,000	29,600
1	1	Establishment Officer (1,500 —1,750)	18,200	18,800
1	1	Officer-in-Charge, Medal Distribution (1,000)	12,000	12,000
6	6	Superintendents (600—800)	53,800	54,600
1	1	Personal Assistant to the Army Secretary (500— 700)	7,400	7,900
—	—	Leave salary	15,000	15,000
		<i>Non-voted</i>	84,551	96,700
		<i>Voted</i>	1,24,662	1,32,200
14	14	TOTAL	2,09,213	2,32,100
			2,22,500	2,35,600

† Reductions amounting to Rs. 5,47,000 were made by the Legislative Assembly in the amount subject to its vote, out of which a sum of Rs. 5,46,999 has been restored by the Governor General in Council under Section 67-A. 7) of the Government of India Act.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
B.—PAY OF ESTABLISHMENTS :					
94	94	Assistants, clerks, and stenographers, etc. (at rates varying from Rs. 75 to Rs. 500)	2,71,000		2,78,000
62	64	Servants (at rates varying from Rs. 14 to Rs. 40)	15,200		15,000
—	—	Temporary establishment	2,500		2,400
—	—	Leave salary	15,000		15,000
—	—	Probable savings	—6,000		3,000
156	158	TOTAL	2,80,000	2,92,400	3,08,300
C.—ALLOWANCES, HONORARIA, ETC. :					
		Travelling and other allowances	(3,500 } 12,500		2,000 13,200
		Hill-journey allowance	(1,000 } 40,000		500 41,000
		Non-voted	3,000	3,900	2,500
		Voted	59,869	58,900	57,200
		TOTAL	62,872	62,800	59,700
D.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :					
		Contributions for passages of officers transferred to or from other Governments, Departments, etc.	2,127	1,800	1,800
E.—POSTAGE, TELEGRAM AND TELEPHONE CHARGES					
			15,600	16,000	18,000
F.—OTHER CONTINGENCIES :					
		Hill-journey charges	5,000		4,000
		Other contingent charges	32,700		21,600
		TOTAL	22,760	23,500	25,600
G.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC.					
			..	400	..
H.—DEDUCT—PROBABLE SAVINGS					
		(Non-voted	..	—3,000	..
		(Voted	..	—17,000	..
		TOTAL	..	—20,000	..
I.—REDUCTION MADE BY THE LEGISLATIVE ASSEMBLY					
			..	—200	—1
MEDAL SECTION.					
B.—PAY OF ESTABLISHMENTS :					
		Temporary establishment	..	5,800	..

DEMAND No. 40.

DEPARTMENT OF INDUSTRIES AND LABOUR.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the DEPARTMENT OF INDUSTRIES AND LABOUR

Voted : Five Lakhs and Fifteen Thousand Rupees.

Non-voted : One Lakh and Nine Thousand Rupees.

II. SUB-HEADS under which this Grant will be accounted for on behalf of the DEPARTMENT OF INDUSTRIES AND LABOUR.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—PAY OF OFFICERS { Non-voted .	1,17,419	1,21,100	1,07,700	1,03,500
{ Voted .	1,12,899	1,09,200	1,21,600	1,32,100
B.—PAY OF ESTABLISHMENTS .	2,54,245	2,74,100	2,65,200	2,85,700
C.—ALLOWANCES, HONORARIA, ETC. { Non-voted .	3,434	4,700	4,700	4,900
{ Voted .	51,184	54,500	57,700	57,200
D.—CONTINGENCIES .	36,419	38,200	41,500	40,000
E.—GRANTS-IN-AID, CONTRIBUTIONS, ETC .	4,057	1,200	600	600
TOTAL .	5,79,657	6,03,000	5,99,000	6,24,000
Non-voted .	1,24,910	1,27,000	1,13,000	1,09,000
Voted .	4,54,747	4,76,000	4,86,000	5,15,000

III. DETAILS of the foregoing :—

A.—PAY OF OFFICERS :

NUMBERS.

1929-30.	1930-31.				
1	1	Secretary (4,000)	48,000	48,000	48,000
1	1	Joint Secretary (3,000)	36,000	36,000	36,000
1	1	Deputy Secretary (1,000—2,250) + special pay (400)	23,500	19,000	19,000
1	—	Under Secretary	13,600	—	—
—	1	Under Secretary (1,500)	..	18,000	18,000
2	2	Assistant Secretaries (1,000—1,250)	25,700	26,900	26,900
8	8	Superintendents (600—800)	74,200	73,500	73,500
—	—	Leave salary	9,300	13,700	13,700
		Non-voted .	1,17,419	1,07,700	1,03,500
		Voted .	1,12,899	1,21,600	1,32,100
14	14	TOTAL .	2,30,318	2,29,300	2,35,600

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
B.—PAY OF ESTABLISHMENTS :					
86	86	Assistants, clerks and stenographers (at rates varying from Rs. 90 to Rs. 500)	2,56,900		2,67,800
71	71	Servants (at rates varying from Rs. 12 to Rs. 40)	16,500		16,400
—	—	Temporary establishment	4,200		3,600
—	—	Leave salary	1,500		2,900
—	—	Probable savings	—5,000		—5,000
157	157	TOTAL	2,54,245	2,74,100	2,65,200

C.—ALLOWANCES, HONORARIA, ETC. :

Payments on account of medical treatment of British Officers of the Superior Civil Services

500

500

Honorarium to the Technical Adviser to the Government of India on Boilers

500

500

Travelling allowance

{ 2,700

2,700

Hill-journey allowance

{ 3,300

3,800

House-rent and other allowances

{ 1,000

1,200

{ 43,300

45,600

7,900

7,800

Non-voted

3,434

4,700

4,700

4,900

Voted

51,184

54,500

57,700

57,200

TOTAL**54,618****59,200****62,400****62,100****D.—CONTINGENCIES :**

Postage and telegram charges

5,000

5,000

Hill-journey charges

5,500

5,700

Other contingent charges

27,700

29,300

TOTAL**36,419****38,200****41,500****40,000****E.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :**

Contributions for passages of officers transferred to or from other Governments, Departments, etc.

4,057

1,200

600

600

DEMAND No. 41.

CENTRAL BOARD OF REVENUE.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the CENTRAL BOARD OF REVENUE.

Voted : Two Lakhs and Four Thousand Rupees.

Non-voted : One Lakh and Eight Thousand Rupees.

II. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929 30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
A.—PAY OF OFFICERS (Non-voted)	94,121	1,11,500	1,10,500	92,100
{ Voted	50,639	50,400	48,700	56,900
B.—PAY OF ESTABLISHMENTS	86,638	90,400	96,800	97,700
C.—ALLOWANCES, HONORARIA, { Non-voted	6,818	16,900	12,800	15,300
{ Voted	23,262	26,700	24,000	25,900
D.—CONTINGENCIES	19,676	27,500	19,500	23,500
E.—GRANTS-IN-AID, CONTRIBUTIONS, { ETC.	1,999	600	1,700	600
TOTAL	2,83,153	3,24,000	3,14,000	3,12,000
Non-voted	1,02,938	1,29,000	1,25,000	1,08,000
Voted	1,80,215	1,95,000	1,89,000	2,04,000

III. DETAILS of the foregoing :—

A.—PAY OF OFFICERS:

NUMBERS.

1929.	1930.			
30.	31.			
2	2	Members (3,000—3,750)	84,000	87,000
—	—	Officer on Special Duty	27,500	5,100
—	—	One Secretary . . . . .	..	(a) 23,700
1	1	Secretary (1,800—2,100) + special pay (300) for one month	27,900	2,300
2	2	Personal Assistants to the Members I (300—900) + special pay (22) 1 (600— 800)	20,700	20,700
—	—	One Superintendent (600— 800) for 11 months . . . . .	..	(b) 6,600
—	—	Leave salary	1,800	3,600
		Non-voted	94,121	1,11,500
		Voted	50,639	50,400
5	5	TOTAL	1,44,760	1,61,900
			1,59,200	1,49,000

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 572-572, paragraph 44.

(b) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 572-573, paragraph 45.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget, Estimate, 1930-31.
1929- 30.	1930- 31.	Rs.	Rs.	Rs.	Rs.
B.—PAY OF ESTABLISHMENTS :					
38	38	Assistants and stenographers (at rates varying from Rs. 75 to Rs. 500) .	84,100		85,200
—	—	Five Assistants and Clerks .	..		(a)5,600
24	26	Servants (at rates varying from Rs. 14 to Rs. 40) .	5,100		5,600
—	—	Temporary establishment	2,300		1,200
—	—	Leave salary	1,900		2,100
—	—	Probable savings	—3,000		—2,000
62	64	TOTAL .	86,638	90,400	96,800

C.—ALLOWANCES, HONORARIA, ETC. :

Cost of passages granted under the Superior Civil Services Rules, 1924

Travelling allowance

House-rent and other allowances .

			..		3,800
			{ 16,400		11,000
			{ 6,500		4,300
			{ 500		500
			{ 20,200		21,600
	Non-voted .	6,818	16,900	12,800	15,300
	Voted .	23,262	26,700	24,000	25,900
	TOTAL .	30,080	43,600	36,800	41,200

D.—CONTINGENCIES :

Postage and telegram charges .

Hill journey and other contingent charges

			7,000		6,000
			20,500		17,500
	TOTAL .	19,676	27,500	19,500	23,500

E.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. :

Contributions for passages of officers transferred to or from other Governments, Departments, etc.

		1,999	600	1,700	600
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(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 6, pages 372-373, paragraph 45.

DEMAND No. 42.

PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to meet Expenses in connection with PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

Voted: One Lakh and Twenty-five Thousand Rupees.

Non-voted: One Lakh and Sixteen Thousand Rupees.

II. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
A. MADRAS		88,125	88,000	88,000	88,000
B. BOMBAY	{ Non-voted	80,750	87,000	77,000	70,000
	{ Voted	66,982	82,000	71,000	68,000
C. BENGAL	{ Non-voted	79,682	20,000	75,000	75,000
	{ Voted	28,000	18,000	18,000	19,000
	Total	2,28,689	2,09,000	2,56,000	2,41,000
	Non-voted	1,00,432	1,07,000	1,29,000	1,76,000
	Voted	1,28,107	1,02,000	1,27,000	1,25,000

III. DETAILS of the foregoing:—

A. MADRAS:

Amount paid to the Local Government on account of the share of cost of the Madras secretariat.

88,125	88,000	88,000	88,000
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	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.		Rs.
B.—BOMBAY :				
Amount paid to the Bom- bay Government on ac- count of passport Branch of the Political depart- ment secretariat		20,999		25,862
Amount paid to the Bom- bay Government on account of Junior Assist- ant on Rs. 120—10—250 per mensem and two clerks each on Rs. 60—4 —100—6—190 per men- sem in the Passport Branch of the Political Department Secretariat, Bombay		4,950		..
Amount paid to the Bom- bay Government on ac- count of Passport Branch of the Commissioner in Sind		3,051		3,138
Amount paid to the Bom- bay Government on ac- count of Agency work in the General etc., Depart- ments		38,000		39,000
<i>Amount paid to the Bombay Government on account of half the cost of the Political Department secretariat</i>		81,000		1,03,000
Lump reduction		—15,000		..
<i>Non-voted</i>	80,750	81,000	1,16,000	1,03,000
<i>Voted</i>	66,982	52,000	71,000	68,000
TOTAL	1,47,732	1,33,000	1,87,000	1,71,000

C.—BENGAL :

Amount paid to the Local
Government on account
of the share of the cost
of the Bengal secretariat
for agency subjects

<i>Non-voted</i>	19,682	20,000	13,000	13,000
<i>Voted</i>	23,000	18,000	18,000	19,000
TOTAL	42,682	38,000	31,000	32,000

DEMAND No. 43.

AUDIT.

I. ESTIMATE of the Amount required in the year ending 31 March 1931 to pay the Salaries and other Expenses of the INDIAN AUDIT DEPARTMENT.

Voted : Ninety-two Lakhs and Seventy-two Thousand Rupees.

Non-voted : Five Lakhs and Seventy-six Thousand Rupees.

II-A. SUB-HEADS under which this Grant will be accounted for on behalf of the FINANCE DEPARTMENT.

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
A.—AUDITOR GENERAL :				
A. 1.—PAY OF AUDITOR GENERAL	60,000	60,000	67,300	60,000
A. 2.—PAY OF ESTABLISHMENTS	5,21,285	2,73,600	2,80,400	2,92,800
A. 3.—ALLOWANCES, HONORARIA, ETC. { Non-voted	21,089	10,800	7,800	6,500
A. 4.—CONTINGENCIES. { Voted	1,28,239	33,200	22,500	34,800
	53,685	98,000	27,800	32,000
TOTAL FOR AUDITOR GENERAL	7,84,298	4,75,600	4,05,800	4,26,100
B.—OFFICERS OF THE INDIAN AUDIT DEPARTMENT :				
B. 1.—PAY OF OFFICERS { Non-voted	5,14,797	5,65,400	5,28,000	4,19,800
B. 2.—ALLOWANCES, HONORARIA, ETC. { Voted	14,11,859	14,53,100	14,38,000	15,36,600
B. 3.—DEDUCT—AMOUNT RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC. { Non-voted	..	—11,600	—9,000	..
	—63,567	—1,05,400	—93,300	—2,15,000
TOTAL FOR OFFICERS OF THE INDIAN AUDIT DEPARTMENT	20,38,336	20,77,000	20,25,000	20,02,500
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT :				
C. 1.—PAY OF ESTABLISHMENTS { Non-voted	3,860	3,900	3,900	3,900
C. 2.—ALLOWANCES, HONORARIA, ETC. { Voted	61,77,096	68,82,144	68,16,612	70,52,013
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES { Non-voted	10,162	34,000	20,000	24,700
	4,07,646	5,42,245	5,51,900	5,59,231
C. 4.—DEDUCT—PROBABLE SAVINGS	..	—2,000	..	..
TOTAL FOR CIVIL OFFICES OF ACCOUNT AND AUDIT	70,42,877	79,02,004	79,03,060	81,73,644

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
D.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC.	2,800	2,800	10,400	9,420
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.	—9,36,715	—10,36,254	—8,31,860	—8,70,864
F.—LUMP SUM RESERVES FOR TEMPORARY ESTABLISHMENTS	..	1,00,000	..	1,00,000
G.—WORKS	6,494	8,850	21,600	7,200
H.—ENGLISH CHARGES (HIGH COMMISSIONER) ON STORES	10	..	1,000	..
I.—DEDUCT—PROBABLE SAVINGS.	..	—10,000	..	..
	..	—1,60,000	—40,000	..
TOTAL	89,38,100	93,60,000	91,95,000	98,48,000
Non-voted	6,65,176	7,08,000	6,59,000	5,76,000
Voted	82,72,924	86,52,000	88,36,000	92,72,000

II-B. CIRCLES of Account in which this Grant will be accounted for :—

INDIA	{ Non-voted	6,55,301	6,91,000	6,50,000	5,66,070
	{ Voted	29,06,833	31,22,000	30,11,000	32,93,000
AUDIT OFFICER, INDIAN STORES DEPARTMENT		55,873	40,000	53,000	42,000
MADRAS	{ Non-voted . . . . .	..	1,000	..	1,000
	{ Voted	7,47,952	7,92,000	8,11,000	8,22,000
BOMBAY	{ Non-voted	3,246	5,000	3,000	2,000
	{ Voted	11,72,064	11,99,000	12,51,000	13,30,000
BENGAL	{ Non-voted	1,037	1,000	2,000	3,000
	{ Voted	8,47,183	8,83,000	9,01,000	9,33,000
PUNJAB	{ Non-voted	74	1,000	1,000	1,000
	{ Voted	6,31,507	6,43,000	8,32,000	8,48,000
BURMA	{ Non-voted	705	2,000	1,000	1,000
	{ Voted	8,99,789	9,35,000	9,25,000	9,29,000
BIHAR AND ORISSA	{ Non-voted	1,421	..	..	..
	{ Voted	4,00,959	4,14,000	4,03,000	4,11,000
CENTRAL PROVINCES	{ Non-voted	907	1,000	1,000	1,000
	{ Voted	3,41,159	3,46,000	3,59,000	3,68,000
ASSAM	{ Non-voted	2,485	3,000	1,000	1,000
	{ Voted	2,69,595	2,78,000	2,89,000	2,96,000
ENGLISH CHARGES (HIGH COMMISSIONER) ON STORES		10	..	1,000	..
TOTAL		89,38,100	93,60,000	94,95,000	98,48,000
Non-voted		6,65,176	7,08,000	6,59,000	5,76,000
Voted		82,72,924	86,52,000	88,36,000	92,72,000

III. DETAILS of the foregoing :—

INDIA.

A. —AUDITOR GENERAL :

AUDITOR GENERAL'S OFFICE.

A. 1.—PAY OF AUDITOR GENERAL :

NUMBERS.						
1929-30.	1930-31.					
1	1	Auditor General (5,000)	60,000	60,000	67,300	60,000

NUMBERS.			Actuals,	Budget	Revised	Budget
1929.	1930.		1928-29.	Estimate,	Estimate,	Estimate,
30.	31.		Rs.	Rs.	Rs.	Rs.
INDIA—contd.						
A.—AUDITOR GENERAL—contd.						
AUDITOR GENERAL'S OFFICE—concl'd.						
A. 2.—PAY OF ESTABLISHMENTS:						
105	104	Superintendents, clerks, etc. (at rates varying from Rs. 50 to Rs. 750 + special pay + duty allowance) .		2,43,100		2,65,700
—	—	One Stenographer . . . . .		..		(a)1,900
39	39	Servants (at rates varying from Rs. 12 to Rs. 35) .		8,200		8,700
—	—	Temporary establishment		21,400		15,600
—	—	Leave salary		900		900
144	143	TOTAL .	2,53,581	2,73,600	2,80,400	2,92,800
A 3.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling, house-rent and other allowances .		{ 8,900		6,500
				{ 31,100		30,300
		Lump provision for T. A. of officers attending the Conference of Accountants General at Simla .		{ 1,900		..
				{ 2,100		..
		Lump provision for revision of compensatory allowance of Public Works Senior Accountants . . . . .		..		(b)4,500
		<i>Non-voted</i> .	8,959	10,800	7,800	6,500
		<i>Voted</i> .	30,058	33,200	22,500	34,800
		TOTAL .	39,017	44,000	30,300	41,300
A. 4.—CONTINGENCIES						
		Contingent charges .		23,000		32,000
		Purchase of publications with which the Indian Audit Department is concerned .		75,000		..
		TOTAL .	30,015	98,000	27,800	32,000
DIRECTOR OF ARMY AUDIT.						
A. 2.—PAY OF ESTABLISHMENTS:						
—	—	Superintendents, clerks, etc.	1,93,435	..	..	..
A. 3.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling and other allowances . { <i>Non-voted</i> .	9,152	..	..	..
		{ <i>Voted</i> .	51,007	..	..	..
		TOTAL .	60,159	..	..	..

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 7, pages 381-382, paragraph 5.
 (b) Vide Proceedings of the Meeting of the Standing Finance Committee Volume IX, No 7, pages 396-397, paragraph 11.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
INDIA—contd.						
B.—OFFICERS OF THE INDIAN AUDIT DEPARTMENT—contd.						
B. 1.—PAY OF OFFICERS— concl'd.						
—	—	One Personal Assistant to Auditor General (500— 30—800) . . . . .		..		(a)6,000
—	—	Assistant Director of Com- mercial Audit . . . . .		..		(b)400
1	1	Assistant Examiner of Press Accounts (359—500)		5,300		5,500
21	19	Senior Auditors (220—500)		91,700		89,000
15	15	Probationers		70,000		69,500
62	61	Assistant Accounts Officers (500—850) +special pay		5,06,300		5,06,200
—	—	Leave salary		12,000		12,000
—	—	Probable savings . . . . .		..		—16,600
		<i>Non-voted</i>	5,14,797	5,65,100	5,28,000	4,19,800
		<i>Voted</i>	14,11,859	14,53,100	14,38,000	15,36,600
190	179	TOTAL	19,26,656	20,18,500	19,66,000	19,56,400

**B. 2.—ALLOWANCES, HONO-
RARIA, ETC. :**

<i>Payments on account of medical treatment of British Officers of the Superior Civil Services .</i>						
				2,000		1,000
<i>Cost of passages granted under the Superior Civil Services Rules, 1924 .</i>						
				22,000		35,000
<i>House-rent and other allowances</i>						
				4,000		1,500
				31,500		25,100
				1,13,500		1,86,200
<i>Compensatory allowance to officers of the Com- mercial Audit Depart- ment</i>						
				..		(c)3,900
<i>House-rent and other allowances for Assistant Director of Commercial Audit</i>						
				..		(b)3,400
<i>House-rent and other allowances for the Personal Assistant to the Auditor General .</i>						
				..		(a)500
<i>Honorarium for S. A. S. Examination</i>						
				2,500		4,500
		<i>Non-voted</i>	55,268	55,500	41,000	61,100
		<i>Voted</i>	1,19,979	1,20,000	1,20,300	2,00,000
		TOTAL	1,75,247	1,75,500	1,61,300	2,61,100

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 5, pages 200-201, paragraph 3.

(b) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 7, pages 384-387, paragraph 7.

(c) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 7, pages 379-381, paragraph 4.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
INDIA—contd.						
B.—OFFICERS OF THE INDIAN AUDIT DEPARTMENT						
<i>—concl'd.</i>						
B. 3.—DEDUCT-AMOUNT RE- COVERED FROM OTHER GOVERNMENTS, DE- PARTMENTS, ETC. :						
<i>Deduct—Amount recovered from Provincial Govern- ments</i>						
		<i>(Non-voted</i>		<i>—11,600</i>	<i>—9,000</i>	
		<i>{ Voted</i>	<i>—63,567</i>	<i>—1,05,400</i>	<i>—93,300</i>	<i>—2,15,000</i>
		TOTAL	—63,567	—1,17,000	—1,02,300	—2,15,000
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT :						
CUSTOMS ACCOUNTS.						
C. 1.—PAY OF ESTABLISH- MENTS :						
10	10	Superintendent and clerks (at rates varying from Rs. 100 to Rs. 600)		22,700		24,200
2	2	Servants (15—19)		400		400
—	—	Leave salary		500		500
12	12	TOTAL	18,813	23,600	23,300	25,100
C. 2.—ALLOWANCES, HONO- RARIA, ETC. :						
		Local allowance		11,300		11,300
		Travelling and other allow- ances		11,200		11,700
		TOTAL	17,712	22,500	24,000	23,000
C. 3.—SUPPLIES AND SER- VICES, AND CONTIN- GENCIES :						
		Miscellaneous contingencies	1,086	1,700	1,700	1,400
DIRECTOR OF ARMY AUDIT.						
C. 1.—PAY OF ESTABLISH- MENTS :						
111	111	Superintendents and clerks etc. (at rates varying from Rs. 70 to Rs. 650)		2,04,500		2,16,700
33	33	Servants (at rates varying from Rs. 12 to Rs. 35)		6,700		7,300
—	—	Leave salary				2,300
—	—	Probable savings		—1,000		
144	144	TOTAL	..	2,10,200	2,10,200	2,26,300

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.		
1929. 30.	1930. 31.						
		Rs.	Rs.	Rs.	Rs.		
INDIA—contd.							
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT—contd.							
DIRECTOR OF ARMY AUDIT—concl'd.							
C. 2.—ALLOWANCES, HONORARIA, ETC.:							
		Travelling and other allowances	(Non-voted)	..	10,000	4,000	6,000
		{ Voted	..	51,000	60,500	58,400	
		TOTAL	..	61,000	64,500	64,400	
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:							
		Contingent charges	..	9,400	11,600	13,500	
DIRECTOR OF COMMERCIAL AUDIT.							
C. 1.—PAY OF ESTABLISHMENTS:							
48	56	Superintendents, clerks, stenographer, and typists (at rates varying from Rs. 50 to Rs. 650)+special pay	..	94,000	..	1,11,300	
27	27	Servants (at rates varying from Rs. 15 to Rs. 22)	..	4,000	..	5,200	
—	—	Twenty-seven Superintendents, Typists and Peons.	..	..	..	(a) 31,300
—	—	Temporary establishment	..	..	..	1,000
—	—	Leave salary	..	2,600	..	1,700	
75	83	TOTAL	..	1,00,600	1,21,500	1,50,500	
C. 2.—ALLOWANCES, HONORARIA, ETC.:							
		Travelling allowance	(Non-voted)	..	7,500	5,500	7,500
		{ Voted	..	60,000	58,000	61,000	
		TOTAL	..	67,500	63,500	68,500	
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:							
		Office expenses and miscellaneous	..	9,500	11,700	10,000	
C. 4.—DEDUCT—PROBABLE SAVINGS.							
			..	—2,000	..	..

(a) Vide Proceedings of the Meeting of the Standing Finance Committee, Volume IV, No. 7, 1930, paragraph 8.

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
INDIA—contd.						
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT—contd.						
PRESS ACCOUNTS.						
C. 1.—PAY OF ESTABLISHMENTS :						
23	23	Auditors and clerks (60—300)+special pay		40,100		40,600
4	4	Servants (15—19)		800		800
—	—	Temporary establishment.		300		300
—	—	Leave salary		2,100		1,500
27	27	TOTAL	37,253	43,300	40,100	43,200
C. 2.—ALLOWANCES, HONORARIA, ETC. :						
		Travelling and other allowances	16,590	20,000	17,800	20,000
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES :						
		Miscellaneous contingencies	1,600	1,400	1,400	1,400
ACCOUNTANT GENERAL, CENTRAL REVENUES.						
C. 1.—PAY OF ESTABLISHMENTS :						
271	269	Superintendents, Divisional Accountants, Stenographers, Assistants, etc. (at rates varying from Rs. 50 to Rs. 500 plus special pay, etc.)		4,32,400		4,53,600
69	69	Servants (at rates varying from Rs. 15 to Rs. 31)		15,500		15,900
—	—	Temporary establishment.		12,300		8,600
340	338	TOTAL	4,43,367	4,60,200	4,80,400	4,78,100
C. 2.—ALLOWANCES, HONORARIA, ETC. :						
		Travelling allowance		{ 2,500		1,500
				{ 13,000		13,000
		House-rent and other allowances		500		600
		Non-voted	287	2,500	1,500	1,500
		Voted	15,847	13,500	14,400	13,600
		TOTAL	16,134	16,000	15,900	15,100

NUMBERS.			Actuals, 1928-29.	Budget, Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
<i>INDIA—contd.</i>						
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT—concl'd.						
ACCOUNTANT GENERAL, CENTRAL REVENUES—concl'd.						
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:						
		Service postage and telegram charges		13,000		13,000
		Purchase of books and publications . . . . .		..		11,000
		Miscellaneous contingent charges		12,200		11,500
		TOTAL	<u>34,863</u>	<u>25,200</u>	<u>35,000</u>	<u>35,500</u>
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:						
		Amount recovered from Mysore Assigned Tract Revenues on account of work done in the office of the A. G., C. R.		—400		—400
		Amount recovered for Local Fund Audit Establishment charges		—5,300		—5,300
		TOTAL	<u>—6,843</u>	<u>—5,700</u>	<u>—5,700</u>	<u>—5,700</u>
PAY AND ACCOUNTS OFFICE, MISCELLANEOUS CENTRAL DEPARTMENTS.						
C. 1.—PAY OF ESTABLISHMENTS:						
27	27	Accountants, clerks, etc.		51,800		54,500
3	3	Servants		700		700
<u>30</u>	<u>30</u>	TOTAL	<u>48,722</u>	<u>52,500</u>	<u>52,500</u>	<u>55,200</u>
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:						
		Contingencies	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>	<u>2,600</u>
PAY AND ACCOUNTS OFFICE, SURVEY OF INDIA:						
C. 1.—PAY OF ESTABLISHMENTS:						
34	34	Accountants, clerks, etc.		59,400		59,300
4	4	Servants		900		900
—	—	Leave salary . . . . .		..		300
<u>38</u>	<u>38</u>	TOTAL	<u>57,530</u>	<u>60,300</u>	<u>60,300</u>	<u>60,500</u>
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:						
		Contingencies	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>

NUMBERS.			Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
1929. 30.	1930. 31.					
INDIA—contd.						
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT—concl'd.						
ASSISTANT EXAMINER OF CUSTOMS, CALCUTTA.						
C. 1.—PAY OF ESTABLISHMENTS:						
1.	1	Clerk	1,406	1,700	1,000	1,000
PAY AND ACCOUNTS OFFICE, DELHI CIVIL ADMINISTRATION.						
C. 1.—PAY OF ESTABLISHMENTS:						
12	12	Accountants and clerks		16,200		16,900
1	1	Servant		200		200
—	—	Leave salary . . . . .		..		600
13	13	TOTAL	15,853	16,400	16,700	17,700
C. 2.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowances	67	..	..	100
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:						
		Miscellaneous contingencies	1,300	1,300	1,300	1,300
PAY AND ACCOUNTS OFFICE, BANGALORE.						
C. 1.—PAY OF ESTABLISHMENTS:						
		<i>Cost of Audit and Accounts debitable to Mysore Assigned Tract Revenues</i>	3,860	3,900	3,900	3,900
PAY AND ACCOUNTS OFFICE, SECRETARIAT, NEW DELHI.						
C. 1.—PAY OF ESTABLISHMENTS:						
15	15	Accountant and clerks		26,000		27,500
1	2	Servants		400		500
16	17	TOTAL	24,587	26,400	26,000	28,000
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS ETC.						
		Amount recovered from Lighthouses and Lightships Department . . . . .	..	..	—14,000	—14,000
GENERAL.						
C. 1.—PAY OF ESTABLISHMENTS:						
		Duty allowance for the several Pay and Accounts Offices at the disposal of the Officer on Special Duty . . . . .	..	900	..	900

NUMBERS.	DESCRIPTION.	Actuals, 1929-30.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
INDIA—continued.					
1	PROVIDENT FUND	..	10,000	..	..
	SAVING BANK	..	60,000	40,000	..
	..	..	70,000	40,000	..
	..	15,92,174	18,15,000	36,61,000	38,59,000
	..	6,57,771	6,57,000	6,56,000	5,76,000
	..	2,08,877	31,22,000	30,11,000	32,93,000

UNITED OFFICER, INDIAN STORES DEPARTMENT.

C.—CIVIL OFFICES OF ACCOUNT AND AUDIT					
C. 1.—PAY OF ESTABLISHMENTS:					
41	207	..	1,58,400	..	1,96,400
21	23	..	4,150	..	4,800
17	..	..	2,400	..	7,800
—	..	..	380	..	400
—	..	..	150	..	200
119	120	Total	2,12,573	2,21,450	2,21,000
C. 2.—ALLOWANCES, HONORARIA, ETC.:					
Travel and other allowances					
		28,550	18,900	15,000	17,000
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:					
Contingent charges					
		22,172	19,000	16,000	17,800
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:					
<i>Deduct—Amount recovered on account of cost of audit and accounts</i>					
		—2,07,422	—2,18,680	—1,99,000	—2,02,400
TOTAL FOR A. O., I. S. D.		55,873	40,000	53,000	42,000

MADRAS.

C.—CIVIL OFFICES OF ACCOUNT AND AUDIT:					
C. 1.—PAY OF ESTABLISHMENTS:					
423	425	Accountants and clerks (at rates varying from Rs. 40 to Rs. 550)	6,49,470	..	6,61,000
101	101	Servants (at rates varying from Rs. 15 to Rs. 70)	31,050	..	31,400
—	—	Temporary establishment	45,880	..	52,100
524	526	TOTAL	6,82,776	7,26,400	7,33,300
					7,44,500

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.
MADRAS—concl'd.				
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT—concl'd.				
C. 2.—ALLOWANCES, HONORARIA, ETC.:				
Travelling allowance		{ 1,000		{ 1,000
		{ 22,300		{ 23,900
House-rent and other allow- ances		6,500		8,000
Travelling and compensatory allowances for the audit staff, Metur Project.		1,000		2,400
		-----		-----
Non-voted . . . . .	..	1,000	..	1,000
Voted	30,565	29,800	35,400	34,300
	-----	-----	-----	-----
TOTAL	30,565	30,800	35,400	35,300
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:				
Cost of two Remington Accounting machines . . . . .		..		(a) 5,800
Cost of one comptometer . . . . .		..		(a) 1,700
Cost of one Remington accounting machine and two comptometers		3,500		..
Supply of Financial Codes at con- cessional rates to clerks of the Audit Office.		750		600
Postage and telegram charges		15,500		15,000
Other contingent charges		11,750		16,000
Other contingent charges of the audit staff, Metur Project		2,500		2,500
		-----		-----
TOTAL	33,339	34,000	40,700	41,600
D.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC.:				
<i>Add—</i>				
Share of cost of special Audit Establishment, Bangalore, debited to '22—General Ad- ministration' Central	2,800	2,800	2,800	2,800
	-----	-----	-----	-----
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:				
<i>Deduct—</i>				
Recoveries on account of Works of Posts and Telegraphs, Rail- ways, etc. Departments	—1,528	—1,000	—1,200	—1,200
	-----	-----	-----	-----
TOTAL FOR MADRAS	7,47,952	7,93,000	8,11,000	8,23,000
	-----	-----	-----	-----
Non-voted . . . . .	..	1,000	..	1,000
Voted	7,47,952	7,92,000	8,11,000	8,22,000
	-----	-----	-----	-----

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No 7, pages 394-395, paragraph 9.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.	
1929- 30.	1930- 31.					Rs.
BOMBAY.						
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT :						
C. 1.—PAY OF ESTABLISHMENTS :						
458	455	Accountants and clerks (at rates varying from Rs. 60 to Rs. 500 and duty allowance)		8,10,038		8,51,983
66	66	Auditors and clerks (at rates varying from Rs. 60 to Rs. 500) (Local Fund) & O. A.		1,22,531		1,22,784
70	71	Servants (at rates varying from Rs. 10 to Rs. 40)		18,216		18,612
36	36	Servants (Rs. 15—24) (Local Fund) & O. A.		7,428		7,452
—	—	Temporary establishment.		29,757		27,114
—	—	Leave salary		3,202		3,791
—	—	Leave salary (Local Fund) & O. A.		1,779		1,971
—	—	Lump deduction . . . . .		..		—28,600
<u>630</u>	<u>628</u>	TOTAL	<u>9,36,087</u>	<u>9,92,951</u>	<u>9,77,000</u>	<u>10,05,107</u>

C. 2.—ALLOWANCES, HONORARIA, ETC. :

Presidency allowance		9,720		9,600
Travelling allowance	{	3,000		2,000
Travelling allowance (Local Fund) & O. A.		9,550		12,100
House-rent and other allowances		45,750		38,750
House-rent and other allowances (Local Fund) & O. A.		12,892		12,624
Honoraria for passing vernacular language (Local Fund & O. A.)		1,968		2,121
		1,000		978
<i>Non-voted</i>		<u>1,969</u>	<u>3,000</u>	<u>1,500</u>
<i>Voted</i>		<u>58,646</u>	<u>80,880</u>	<u>74,000</u>
TOTAL		<u>60,615</u>	<u>83,880</u>	<u>75,500</u>
				<u>78,173</u>

	Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
	Rs.	Rs.	Rs.	Rs.

BOMBAY—*contd.*C.—CIVIL OFFICES OF ACCOUNT
AND AUDIT—*concl'd.*C. 3.—SUPPLIES AND SER-
VICES, AND CONTIN-
GENCIES :

Rents		1,17,021		1,43,000
Rents (Local Fund) & O. A.		5,244		5,244
Postage and telegram char- ges		15,750		15,600
Postage and telegram char- ges (Local Fund) & O. A.		3,100		3,100
Office expenses and miscel- laneous		15,250		24,250
Cost of two Remington Book-Keeping machines for the Provident Fund Section of the office of the Accountant General, Bombay . . . . .		..		(a) 6,510
Cost of one Remington Book-Keeping machine No. 24 for compilation of Accounts . . . . .		..		(a) 3,700
Contract contingencies (Local Fund) & O. A.		3,200		3,200
TOTAL	1,55,359	1,59,565	1,71,500	2,04,604

E.—DEDUCT—ESTABLISHMENT
CHARGES RECOVERED FROM
OTHER GOVERNMENTS, DE-
PARTMENTS, ETC. :*Deduct—*

Recoveries on account of con- tribution works		—5,000		—6,000
Contribution from the sui- tor's Fee Fund and the city of Bombay Improve- ment Trust		—11,295		—9,583
Contribution from Local Gov- ernment for entertainment of a clerk for the prepara- tion of Bombay civil list		—1,701		—1,701
Share debited to Provincial Government (Local Fund) & O. A.		—1,34,400		—1,11,600
TOTAL	—1,26,487	—1,52,396	—1,30,500	—1,28,884

I.—DEDUCT—PROBABLE SAVINGS

TOTAL FOR BOMBAY	10,25,574	10,34,000	10,93,500	11,59,000
Non-voted	1,969	3,000	1,500	2,000
Voted	10,23,605	10,31,000	10,92,000	11,57,000

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 7, Page 400,
paragraph 15.

NUMBERS.		Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929. 30.	1930 31.				
		Rs.	Rs.	Rs.	Rs.
BOMBAY—concl'd.					
KARACHI:					
AUDIT OFFICE, LLOYD BARRAGE AND CANALS CONSTRUCTION, KARACHI:					
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT:					
C. 1.—PAY OF ESTABLISHMENTS:					
100	101	Accountants and clerks (at rates varying from Rs. 75 to Rs. 500) plus special pay	1,45,979		1,47,492
22	22	Servants (at rates varying from Rs. 20 to Rs. 35)	5,590		5,133
—	—	Leave salary . . . . .	..		467
<u>122</u>	<u>123</u>	TOTAL	<u>1,34,002</u>	<u>1,51,569</u>	<u>1,40,000</u>
C. 2.—ALLOWANCES, HONORARIA, ETC.:					
		Travelling allowance	(2,000		..
			(6,000		5,500
		House-rent and other allowances	5,406		5,108
		<i>Non-voted</i>	1,277	2,000	1,500
		<i>Voted</i>	6,701	11,406	9,000
		TOTAL	<u>7,978</u>	<u>13,406</u>	<u>10,500</u>
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:					
		Postage and telegram charges	4,500		4,500
		Office expenses and miscellaneous	4,500		4,500
		TOTAL	<u>10,635</u>	<u>9,000</u>	<u>10,000</u>
— DEDUCT —ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DE- PARTMENTS, ETC.:					
		Contribution from local Govern- ment for entertainment of four clerks for maintaining accounts by sections of canals.	—2,879	—3,975	..
TOTAL FOR AUDIT OFFICE, LLOYD BARRAGE, KARACHI		<u>1,49,736</u>	<u>1,70,000</u>	<u>1,60,500</u>	<u>1,73,000</u>
		<i>Non-voted</i>	1,277	2,000	1,500
		<i>Voted</i>	1,48,459	1,68,000	1,59,000
TOTAL FOR BOMBAY AND KARACHI		<u>11,75,310</u>	<u>12,04,000</u>	<u>12,51,000</u>	<u>13,32,000</u>
		<i>Non-voted</i>	3,246	5,000	3,000
		<i>Voted</i>	11,72,064	11,99,000	12,51,000
					2,000
					13,30,000

NUMBERS.			Actuals, 1928-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929- 30.	1930- 31.		Rs.	Rs.	Rs.	Rs.
BENGAL.						
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT.						
C. 1.—PAY OF ESTABLISHMENTS:						
431	425	Accountants and clerks (at rates varying from Rs. 30 to Rs. 550) (Main Office)		7,43,600		7,29,700
28	22	Accountants and clerks (at rates varying from Rs. 60 to Rs. 500) (Outside Audit)		62,500		59,200
28	46	Accountants and clerks (at rates varying from Rs. 60 to Rs. 500) (Local Audit)		98,600		1,43,800
92	86	Servants (at rates varying from Rs. 15 to Rs. 27) (Main Office)		19,100		17,900
30	12	Servants (Rs. 15—Rs. 19) (Outside Audit)		2,050		2,300
18	23	Servants (Rs. 15—Rs. 19) (Local Audit)		3,650		4,700
—	—	Temporary establishment (Main Office)		43,400		28,200
—	—	Temporary establishment (Outside Audit)		5,550		26,700
—	—	Temporary establishment (Local Audit)		..		13,000
—	—	Leave Salary (Main Office)		11,950		11,000
—	—	Leave Salary (Outside Audit)		..		200
—	—	Leave Salary (Local Audit)		..		400
607	614	TOTAL . . .	9,23,227	9,90,400	9,83,000	10,37,100

C. 2.—ALLOWANCES, HONORARIA, ETC.:

Travelling allowances (Main Office) . . .

{	1,000	1,000
{	18,000	6,000

Travelling allowances (Outside Audit). . .

{	..	2,000
{	..	19,700

Travelling allowances (Local Audit) . . .

	26,000	26,000
--	--------	--------

House-rent and other allowances (Main Office)

	4,500	6,000
--	-------	-------

House-rent and other allowances (Outside Audit) . . .

	..	800
--	----	-----

Non-voted . . .	1,037	1,000	2,000	3,000
Voted . . .	51,742	48,500	59,000	58,500

TOTAL . . .	52,779	49,500	61,000	61,500
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Number.			Actuals, 1924-29.	Budget Estimate, 1929-30.	Revised Estimate, 1929-30.	Budget Estimate, 1930-31.
1929.	1930.		Rs.	Rs.	Rs.	Rs.
BENGAL—<i>concl'd.</i>						
C. CIVIL OFFICES OF ACCOUNT AND AUDIT—<i>cont'd.</i>						
C. 1.—SUPPLIES AND SERVICES, AND CONTINGENCIES:						
		Posts and salaries of officers and clerks (including Mess Office and Contingent Allowance)		10,000		11,000
		Office expenses and Mess Office (including Mess Office)		13,100		17,100
		Office expenses and Mess Office (including Mess Office)		750		1,200
		Posts and salaries of officers and clerks (including Mess Office and Contingent Allowance)		2,250		1,250
		Office expenses and Mess Office (including Mess Office)		..		1,850
		Total	35,081	26,100	32,000	32,400
D.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:						
<i>Deduct—</i>						
		Recoveries on account of contribution works		—7,000		—4,000
		Amount paid by the Provincial Government on account of the share of the cost of Outside Audit Department		—51,500		..
		Amount paid by the Provincial Government on account of the Local Audit Department		—1,23,500		—1,91,000
		Total	—1,62,870	—1,82,000	—1,73,000	—1,95,000
		TOTAL FOR BENGAL	8,48,220	8,84,000	9,03,000	9,36,000
		<i>Non-voted</i>	<i>1,037</i>	<i>1,000</i>	<i>2,000</i>	<i>3,000</i>
		<i>Voted</i>	<i>8,47,183</i>	<i>8,83,000</i>	<i>9,01,000</i>	<i>9,33,000</i>

PUNJAB.**C.—CIVIL OFFICES OF ACCOUNT AND AUDIT:****C. 1.—PAY OF ESTABLISHMENTS:**

451	450	Accountants and clerks (at rates varying from Rs. 25 to Rs. 500)		6,74,460		6,51,400
—	—	Four junior auditors on Rs. 50-200 per month		2,400		..
107	107	Servants (at rates varying from Rs. 13 to Rs. 40)		20,616		20,600
—	—	Temporary establishment		94,600		88,800
—	—	Leave salary, etc.		54,800		75,000
558	566	TOTAL	7,65,467	8,46,876	8,00,800	8,35,800

NUMBERS.		Actuals,	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
PUNJAB—concl'd.					
D.—CIVIL OFFICES OF ACCOUNT AND AUDIT—concl'd.					
C. 2.—ALLOWANCES, HONORARIA, ETC. :					
			{ 1,000		1,000
	Travelling allowance		49,953		48,000
	Other allowances		3,000		3,100
	Local allowance		264		..
	<i>Non-voted</i>	74	1,000	1,000	1,000
	Voted	49,242	53,217	50,700	51,100
	TOTAL	49,316	54,217	51,700	52,100
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES :					
	Postage and telegram charges		21,900		20,400
	Office expenses and miscellaneous		26,850		33,100
	TOTAL	47,050	48,750	53,900	53,500
D.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC. :					
	Cost of Audit of Government Institutions in the N. W. F. Province . . . . .	..	..	4,500	4,500
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC. :					
	Recoveries on account of deposit works		—1,61,000		—400
	Establishment charged to the Provincial Government		—1,03,693		—1,03,700
	TOTAL	—2,36,746	—2,64,693	—99,500	—1,04,100
G.—WORKS					
		6,494	8,850	21,600	7,200
I.—DEDUCT—PROBABLE SAVINGS					
		..	—50,000	..	..
TOTAL FOR PUNJAB					
		6,31,581	6,44,000	8,33,000	8,49,000
	<i>Non-voted</i>	74	1,000	1,000	1,000
	Voted	6,31,507	6,43,000	8,32,000	8,48,000

NUMBERS.		ACTUALS. 1928-29.	BUDGET ESTIMATE. 1929-30.	REVISED ESTIMATE. 1929-30.	BUDGET ESTIMATE. 1930-31.
1929-30.	1930-31.				
		RS.	RS.	RS.	RS.
BENGAL—contd.					
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT—<i>contd.</i>					
C. 3.—SUPPLIES AND SERVICES AND CONTINGENCIES:					
			10,000		11,000
			13,100		17,100
			750		1,200
			2,200		1,200
			..		1,850
	Total	85,084	26,100	32,000	32,100
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:					
<i>Debit—</i>					
			—7,000		—4,000
			—51,500		..
			—1,22,500		—1,51,000
	Total	—1,62,870	—1,82,000	—1,78,000	—1,55,000
	TOTAL FOR BENGAL	84,464	8,280	9,020	8,550
	<i>Non-voted</i>	<i>1,057</i>	<i>1,000</i>	<i>2,000</i>	<i>3,000</i>
	Total	84,158	8,880	9,020	8,850
PUNJAB.					
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT:					
C. 1.—PAY OF ESTABLISHMENTS:					
451	450		6,74,400		6,31,100
—	—		2,400		..
107	107		2,10,000		2,10,000
—	—		91,800		88,000
—	—		54,800		55,000
458	455	Total	7,63,400	8,44,800	8,64,100

Number, 1929-30.	1930-31.		Actuals, 1928-29, Rs.	Budget Estimate, 1929-30, Rs.	Revised Estimate, 1929-30, Rs.	Budget Estimate, 1930-31, Rs.
BURMA.						
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT:						
C. 1.—PAY OF ESTABLISHMENTS:						
446	446	Accountants and clerks (at rates varying from Rs. 300 to Rs. 500)		5,04,110		7,91,100
75	75	Servants (at rates varying from Rs. 17-8 to Rs. 35)		19,030		19,200
—	—	Temporary establishment.		14,600		14,700
—	—	Low salary		1,730		1,800
521	521	Total	8,08,699	8,39,500	8,16,000	8,30,100
C. 2.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling allowance		2,000		1,000
		Housing and other allowances		22,000		23,000
		Total		32,000		31,500
		Non-voted	705	2,000	1,000	1,000
		Voted	52,404	54,000	57,000	54,500
		Total	53,109	56,000	58,000	55,500
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:						
		Rents, rates and taxes		10,000		9,500
		Postage and telegram charges		13,000		14,000
		Office expenses and miscellaneous		18,500		20,900
		Total	38,686	41,500	52,000	44,400
		Total for Burma	9,00,494	9,37,000	9,26,000	9,30,000
		Non-voted	705	2,000	1,000	1,000
		Voted	8,99,789	9,35,000	9,25,000	9,29,000

BIHAR AND ORISSA.

C.—CIVIL OFFICES OF ACCOUNT AND AUDIT:						
C. 1.—PAY OF ESTABLISHMENTS:						
263	262	Accountants and clerks (at rates varying from Rs. 40 to Rs. 500)		4,46,000		4,47,100
62	62	Servants (at rates varying from Rs. 13 to Rs. 25)		11,288		11,400
—	—	Temporary establishment.		11,646		5,200
325	324	Total	4,52,754	4,68,934	4,55,800	4,63,700
C. 2.—ALLOWANCES, HONORARIA, ETC.:						
		Travelling and other allowances	1,421	..	..	..
		(Non-voted)				
		Voted	35,049	37,996	38,400	36,300
		Total	36,470	37,996	38,400	36,300

Years.		Actuals,	Budget	Revised	Budget
1929.	1930.	1928-29.	Estimate,	Estimate,	Estimate,
30.	31.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA—<i>concl.</i>					
C.—CIVIL OFFICES OF ACCOUNT AND AUDIT—<i>concl.</i>					
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:					
			9,600		9,600
			10,500		14,700
		22,401	20,100	26,100	24,100
		Total			
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:					
<i>Deduct—</i>					
					—1,000
			—1,13,030		—1,12,100
		—1,09,215	—1,13,030	—1,17,600	—1,13,100
		TOTAL			
		4,02,380	4,14,000	4,03,000	4,11,000
		Non-voted	1,421		
		Voted	4,00,959	4,03,000	4,11,000
		3,72,006	3,04,052	3,08,012	4,20,460

CENTRAL PROVINCES.

C.—CIVIL OFFICES OF ACCOUNT AND AUDIT:					
C. 1.—PAY OF ESTABLISHMENTS:					
184	187	Accountants and clerks (at rates varying from Rs. 25 to Rs. 450)		2,06,872	3,08,520
35	34	Auditors and clerks (at rates varying from Rs. 40 to Rs. 450) (Local Fund)		79,080	79,400
—	2	Auditor and clerk (outside Audit)		..	5,477
—	—	One clerk and one typist (Outside Audit)		..	(a) 913
39	42	Servants (at rates varying from Rs. 8 to Rs. 35)		6,500	6,620
16	20	Servants (at rates varying from Rs. 11 to Rs. 15) (Local Fund)		2,400	3,000
—	—	Three Servants (Outside Audit)		..	(a) 360
—	—	Temporary establishment.		8,900	16,170
274	285	TOTAL		3,72,006	4,20,460

(a) *Vide* Proceedings of the Meeting of the Standing Finance Committee, Volume IX, No. 7, pages 362-363, paragraph 6.

	Actuals, 1928-29. Rs.	Budget Estimate, 1929-30. Rs.	Revised Estimate, 1929-30. Rs.	Budget Estimate, 1930-31. Rs.
CENTRAL PROVINCES—concl'd.				
C. CIVIL OFFICES OF ACCOUNT AND AUDIT—concl'd.				
C. 2.—ALLOWANCES, HONORARIA, ETC.:				
Travelling and other allowances		1,000		1,000
		7,200		7,200
Travelling allowance (Local Fund)		18,900		16,750
Travelling allowance (outside Audit) . . . . .		..		1,050
Travelling allowance (Outside Audit) . . . . .		..		(a) 1,700
House-rent and other allowances		1,400		1,400
House-rent and other allowances (Local Fund)		400		500
House-rent and other allowances (Outside Audit) . . . . .		..		(a) 150
Special temporary allowance		1,000		1,100
Non-voted	907	1,000	1,000	1,000
Voted	28,114	28,900	24,700	29,850
Total	29,021	29,900	25,700	30,850
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:				
Postage and telegram charges		4,800		4,800
Office expenses and miscellaneous		10,728		15,000
Contingencies (Local Fund)		1,500		2,000
Total	22,696	17,028	24,348	21,800
D.—ESTABLISHMENT CHARGES PAID TO OTHER GOVERNMENTS, DEPARTMENTS, ETC.	..	..	3,100	2,120
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:				
<i>Deduct—</i>				
Percentage recoveries on account of cost of Audit and Accounts		—2,000		—540
Cost debited to the Government of Central Provinces		—92,580		—1,05,690
Total	—82,557	—94,580	—91,160	—1,06,230
Total for Central Provinces	3,42,066	3,47,000	3,60,000	3,69,000
Non-voted	907	1,000	1,000	1,000
Voted	3,41,159	3,46,000	3,59,000	3,68,000

NUMBERS.		Actuals.	Budget	Revised	Budget
1929-30.	1930-31.	1928-29.	Estimate, 1929-30.	Estimate, 1929-30.	Estimate, 1930-31.
		Rs.	Rs.	Rs.	Rs.
ASSAM.					
O.—CIVIL OFFICES OF ACCOUNT AND AUDIT:					
C. 1.—PAY OF ESTABLISHMENTS:					
138	139	Accountants and clerks (at rates varying from Rs. 30 to Rs. 450)	2,26,516		2,35,595
37	37	Servants (at rates varying from Rs. 14 to Rs. 30)	7,706		7,718
—	—	Temporary establishment	18,192		21,772
—	—	Leave salary	668		669
175	176	TOTAL	2,41,074	2,53,082	2,65,054
C. 2.—ALLOWANCES, HONORARIA, ETC.:					
		Travelling allowance	(3,000		1,000
			(10,146		13,000
		House-rent and other allowances	2,400		1,800
		<i>Non-voted</i>	2,485	3,000	1,000
		<i>Voted</i>	16,417	12,516	14,800
		TOTAL	18,902	15,516	15,800
C. 3.—SUPPLIES AND SERVICES, AND CONTINGENCIES:					
		Postage and telegram charges	5,450		5,450
		Office expenses and miscellaneous	7,122		9,910
		TOTAL	12,572	15,500	15,360
E.—DEDUCT—ESTABLISHMENT CHARGES RECOVERED FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.:					
<i>Deduct—</i>					
		Other recoveries on account of cost of Audit	—138	—200	—250
		TOTAL FOR ASSAM	2,72,080	2,81,000	2,97,000
		<i>Non-voted</i>	2,485	3,000	1,000
		<i>Voted</i>	2,69,595	2,78,000	2,96,000

