

Saturday, 12th May, 1860

PROCEEDINGS

OF THE

LEGISLATIVE COUNCIL OF

INDIA

Vol. VI

(1860)

Committee on which might have been discharged, being referred to a fresh Select Committee. The reason why the Select Committee on the Mochulkas or Penal Recognizances Bill was discharged was that it was understood that the substance of the provisions of that Bill had been introduced into the Criminal Procedure Bill, which had already been reported on by the Select Committee. If the Honorable Member, however, thought any good would result from the appointment of a new Committee, it was quite competent to him to propose the adoption of that course. He (the Vice-President) did not think that the mere fact of the Select Committee having been discharged, implied the abandonment of the Bill altogether.

Mr. SCONCE then moved that the Bill "for the better prevention of offences against the public tranquillity, and to amend the law regarding the taking of bonds for keeping the peace," be again referred to a Select Committee consisting of Mr. Hariugton, Mr. Forbes, and the Mover.

Agreed to.

The Council adjourned.

Saturday, May 12, 1860.

PRESENT :

The Honorable the Chief Justice, *Vice-President*,
in the Chair.

Hon'ble Sir H. B. E. Frere,	H. B. Hariugton, Esq.,
Right Hon'ble James Wilson,	H. Forbes, Esq.,
P. W. LeGeyt, Esq.,	and A Sconce, Esq.

PORT-DUES AND SIR JAMSETJEE
JEJEEBHOOY'S BARONETCY.

THE VICE-PRESIDENT read Messages, informing the Legislative Council that the Governor-General had assented to the Bill "to amend Act XXII of 1855 (for the regulation of Ports and Port-dues), and Act VII of 1858 (for the levy of Port-dues at Ports within the Presidency of Fort St. George);" and the Bill "for settling Promissory Notes of the Govern-

ment of India, producing an annual income of one lakh of Rupees, and a Mansion House and Hereditaments called Mazagon Castle, in the Island of Bombay, late the property of Sir Jamsetjee Jejeebhoy, Baronet, deceased, so as to accompany and support the title and dignity of a Baronet, lately conferred on him and the heirs male of his body by Her present Majesty Queen Victoria, and for other purposes connected therewith."

INCOME TAX. ✕

THE CLERK, in presenting a Petition signed by Mr. H. Nelson, the Sheriff of Madras, and Chairman of a Meeting of the inhabitants held in that city, against the Bill "for imposing Duties on Profits arising from Property, Professions, Trades, and Offices," reported that the Petition did not conclude with a distinct prayer.

Mr. WILSON said that he understood from the President and the Clerk at the table, that it was contrary to the Standing Rules of the Council to receive Petitions which did not conclude with a prayer, and that it was not customary for such Petitions to be printed. But for his own part, and as far as he was concerned, he would deeply regret if a document of this importance, proceeding from so highly respectable and influential a body of Her Majesty's subjects, should be rejected, merely upon a formal ground of that character. The Petition raised questions of the highest importance, and which might well engage the most earnest attention of the Council, and especially of the Committee to which the Income Tax Bill was now referred. He (Mr. Wilson) therefore hoped that Honorable Members would consent to overlook this informality, and would support him in the Motion that the Petition be printed and referred to the Select Committee on the Bill.

Agreed to.

STAMP DUTIES.

THE CLERK reported that he had received a communication from the Home

Department, forwarding a correspondence with the Bombay Government on the subject of registering unstamped or insufficiently stamped documents sent to the Post Office for the purpose of being stamped.

MR. SCONCE said, it would be sufficient to consider this communication when the Council went into Committee upon the Bill "to consolidate and amend the law relating to Stamp Duties." In the meanwhile he should move that the communication lie on the table.

Agreed to.

ADMINISTRATOR GENERAL.

MR. FORBES presented the Report of the Select Committee on the Bill "to amend Act VIII of 1855 (relating to the office and duties of Administrator General.)"

ABKAREE REVENUE (BENGAL.)

MR. SCONCE said, as he had one or two amendments to propose in the Bill "to amend Act XXI of 1856 (to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal)," he begged to move that the Council again resolve itself into a Committee upon the Bill.

Agreed to.

MR. SCONCE said, he was now prepared to present to the Council a Schedule, containing the form of Bond to be annexed to the Act, which he thought would meet the several points which had been introduced into the Bill.

MR. HARRINGTON said, before the Schedule which had just been presented to the Council by the Honorable Member for Bengal was read, he wished to take advantage of the re-commitment of the Bill to call the attention of the Council again to that part of Section II which was under discussion at the last meeting of the Committee. The part of the Section to which he alluded had these words:—

"or upon such portion as may be exported to any other Port within British India, not being a free Port, proof of the landing where-

of and of the payment of the Duty whereon shall not be furnished to the satisfaction of the Board of Revenue within six months from the date of such bond."

It certainly seemed to him that this provision was quite unnecessary, and that, if it were retained, the effect could only be greatly to complicate matters, and often to cause very serious delay in the disposal of the cases to which the provision would apply, without any real benefit accruing therefrom. He took it that the duty of the authorities in Bengal under this Section of the Bill would be to see that spirits manufactured for exportation, and not for home use, upon which exemption from Duty was claimed upon that ground, were exported within the time allowed, whether that time was four months or whether it was eight months. If the exportation took place within the limited period, the penalty bond required to be entered into in respect to spirits intended to be sent out of the country without the previous payment of Duty, would cease and determine as a matter of course. On the other hand, if the exportation should be delayed beyond the period allowed, it would be the duty of the Collector of Customs to enforce the terms of the bond. When once exportation had taken place, he submitted that the responsibility of the Bengal authorities and all obligation on their part in respect to the exaction of the Duty, should be considered as at an end, though, in the event of the spirits being afterwards landed at some Port within the jurisdiction of those authorities, they would be bound to levy the prescribed Duty upon the spirits so landed. In cases in which the exported spirits were landed at some other port in the Territories subject to the Government of India, it would be the business of the Collector of Customs at that Port to levy the Duty with which the spirits so imported were chargeable under any Act for the time being in force. With the proper discharge of this duty, the Bengal authorities ought not to have any concern, nor could any responsibility fairly attach to them in the matter. As just noticed

the responsibility would then rest with the Officers in the Customs Department of the Port at which the spirits were imported, and it would be their duty to see that the Government was not defrauded of its dues. They had their own laws against smuggling, and he could not refrain from remarking that, if those laws were considered sufficient for the prevention of smuggling as regarded all other articles, and indeed as regarded spirits also, when imported from any place not in India, he could see no sufficient reason for any special enactment being passed in respect to spirits imported from a Port in Bengal at any other Indian Port. The complications alluded to by him might arise out of the loss of the vessel in which the spirits were exported, from their consumption on the voyage, from leakage, or from many other causes, which would require to be enquired into, should the words which he had quoted be retained, and no end of correspondence would ensue. For these reasons he ventured to suggest that the words in question should be struck out of the Section, and he begged to make a motion to that effect. The proviso at the end of the Section would remain, and, he should hope, would prove sufficient to protect the interests of Government.

Mr. SCOTCH said, he should not have thought it desirable to raise the question which had been considered and disposed of this day week, but as his Honorable friend, the Member for the North-Western Provinces, in reopening the question, had considered it in one point of view, he (Mr. Scotch) wished to mention another point, which it seemed to him very material that the Council should take into its serious consideration. This was that, taking the Bill as it now stood, it would alter all be but a half and half measure. The objection made by the Bombay Government arose from the simple consideration that the Excise Duty on spirits should be credited to the Port of consumption. The remission of Duty as regards Bengal might be provided for in two ways, either by allowing spirits to be taken from the distilleries without Duty but under

bond, or by the payment of a drawback in case the Duty were paid at the distillery. The second Section in the Bill now before the Council provided only for the first of those cases; and so it would happen that, on the export of spirits to any other Indian Port, for which Duty had been paid here, the spirits would have to be imported at that other Indian Port, Bombay for example, and being entered there for consumption, the claim would again arise, as it had now arisen, for a credit on account of Duty levied here on spirits consumed at Bombay. Clearly, the Bill in its present shape only met half of the cases that might occur, and would not settle the question as it might be settled. On the other hand, if spirits had paid Duty, and drawback were allowed on exportation, the Duty would not be imposed at the Port of exportation, but at the Port of consumption. If you allowed no drawback, you must still meet the claim of any other Presidency to benefit by the Duty paid here, and so the work we now did was but half done. The matter was important, but, as he said before, since the Council had already come to a decision upon it, he should not have reverted to the subject, had not the opportunity been afforded to him by the motion of the Honorable Member for the North-Western Provinces. It appeared to him (Mr. Scotch) that the principle of allowing a drawback did not at all differ from that of allowing spirits to be exported under bond without payment of Duty. The admitted object to be attained being to permit spirits distilled here to be charged with Duty in the Presidency where they were consumed, it was absolutely immaterial whether we remitted the Duty upon exportation, or allowed exportation under Bond without payment of Duty. For these reasons, as he had already mentioned, the Bill, as it now stood, was a half and half measure, and he confessed he was disposed to support the motion of the Honorable Member for the North-Western Provinces.

Mr. WILSON said, it was quite evident that, when the Indian law was altered, so as to make trade free in all

its ports, there should be no question of Duties, whether export or import, as between such ports, but that, in order to secure this freedom, the same arrangements should exist in respect to dutiable goods as did between one town and another. The latter was an essential condition to the former. By allowing spirits to be removed in bond on a coasting trader, as we had already done, he quite agreed with the Honorable Member for Bengal that the Bill, so far as it had thus gone, infringed a most important principle. We had permitted goods to be exported from one Indian Port to another, which would require to pay duty at the latter. If that were the case, he would ask the Honorable Member for the North-Western Provinces, if his amendment were carried, how much farther the Bill would infringe that principle of law. The Honorable Member for Bengal was no doubt right in saying that, if we allowed a departure from that principle at all, we must allow it in full. But he would ask his Honorable friend to consider whether it was right for us, when we had throughout India the same Exchequer and the same law, to allow drawback of the Duty which had been paid in one place, in order that the goods might be removed Duty free, and to again pay the Duty in the place to which the goods were sent, only for the purpose of enabling the Duty on these grounds to be credited to the place of consumption. What could be the object of such a measure, or what possible benefit would result from it? On the contrary, there were great many inconveniences to which it would give rise, as it would increase the risk of fraud and of smuggling. If Duty were paid at one Port and subsequently required to be credited to another, that could easily be done by a transfer in the accounts.

His Honorable friend was quite right so far as his remarks applied to the export of spirits to foreign Ports. No doubt, if spirits were removed from a distillery for the purpose of exportation, they should be exempted from Duty, in which case it would be sufficient to require the execution of a bond for

the payment of Duty upon such portion as might be exported. But suppose they had been exported to an Indian Port, then his Honorable friend said that it might be taken to be the same thing. His Honorable friend had overlooked, however, one or two points. The trade from Port to Port was now perfectly free, and under different regulations from the foreign trade. If a foreign ship entered an Indian Port, then it was known that the whole cargo was subject to Duty; but if a ship entered from another Port in India, then *prima facie* the cargo was all free, and, therefore, if part of that cargo consisted of goods upon which a heavy Duty was payable, it was absolutely necessary that there ought to be some security in the shape of a bond that that Duty would be payable, otherwise no security whatever would exist for such being done. Unless you had some document to show, there would be no means of distinguishing the spirit shipped for exportation from the other cargo of the vessel. The amendment, however, must not be taken to be confined to the exportation of spirits from Calcutta to Bombay, for which purpose, no doubt, the same class of vessels were used as for the exportation of spirits to foreign Ports. But there was a number of small craft engaged in the coasting trade in the Sunderbunds; and if spirits which had not paid the Duty could be removed in them, then, without a security that the Duty would be paid, there would be a great risk of smuggling. But, on the other hand, he would ask what would be the hardship in retaining the words proposed to be omitted by the Honorable Member for the North-Western Provinces. The present law prohibited the exportation of spirits from one Indian Port to another without the payment of Duty. Why did it do so? Because it said that there should be no question of Duty between one Indian Port and another. Hitherto, the law imposed the payment of Duty before exportation. Now all that the distillers asked was that they should not be compelled to pay a heavy Duty here on an article that had

to be shipped to a great distance, but to be permitted to ship it under bond, that the Duty might be paid at the place of consumption; and to this the Council had consented by the Bill as it stood. In England we allowed goods to be removed before payment of Duty from one place to another, but we never allowed them to do so except under bond. The Bill, as it now stood, was precisely in accordance with the law in England. Irish and Scotch spirits were removed to England in bond, and on proof of the spirits and of payment of Duty thereon, the bond taken from the shipper was discharged. He (Mr. Wilson) thought his Honorable friend would admit that there was a great difference between coasting ships and foreign ships. His Honorable friend had adverted to two or three inconveniences resulting from the terms of the Bill as it now stood, namely the loss of the ship, consumption of spirits on the voyage, and leakage. All these inconveniences could easily be provided against, and would be nothing compared with the risk we would run of smuggling. In England we allowed exportation under bond by railways as well as by coasting ships, but under the strictest regulations to prevent fraud, and, in the course of time, it might be found needful to allow similar privileges here. With regard to leakage there was a certain allowance made, and if the leakage exceeded that allowance, the Duty would be required to be paid upon the excess. In the case of loss of ship, on proof of the fact, Duty would not be charged at all, but the bond would be discharged. As to consumption on voyage, as coasting ships were not allowed the use of Duty free stores, it was evident that, if you allowed spirits to be exported without bond, ships going to Bombay and taking spirits might consume as much as they required, and nothing would prevent their landing a portion on the coast. He could assure his Honorable friend that this was a subject to which he (Mr. Wilson) had given his attention for several years, and if his Honorable friend only knew the difficulties with which it was beset, he would not, he (Mr. Wilson) was sure,

press his motion. He (Mr. Wilson) for one could not assent to it, for, if he did, he was certain that the result would be injurious to the interests of the revenue, and, what was of as much importance, to those of the fair and honest trader.

MR. HARRINGTON said, his objection was directed to the Section as at present worded. He had not touched upon the general question of drawbacks, and had given no opinion as to whether a system of drawbacks was desirable or not. What he had thought proper to notice were the complications which he feared the part of the Section to which he had alluded, would produce, and the difficulties that would often be experienced in disposing of the disputes which might be expected to arise under the Section as now framed. It certainly seemed to him that it was advisable, if possible, to avoid these complications and difficulties, and he thought that this could only be effectually done by placing spirits exported from Bengal for subsequent importation at some other Indian Port upon the same footing as spirits exported to any foreign or to any free Port. He could not see any difficulty as regarded the coasting trade, because he apprehended that, wherever spirits or other articles could be landed on the coast, there would be a Custom House Officer to prevent smuggling, and to see that no goods liable to Duty were landed on which the Duty had not been paid, and, as he had already said, he could not understand why the laws, which were considered sufficient to prevent smuggling as regarded all other articles, should not also be sufficient as regarded spirits. He had no wish, however, after what had fallen from the Right Honorable Member (Mr. Wilson) to press his objections, and with the permission of the Committee he would withdraw his Motion.

The Motion was accordingly by leave withdrawn.

MR. SCONCE proposed the addition of the following Section after Section II :—

"All the provisions of the last preceding Section shall apply to Rum shrub, cordials, and

other liquors prepared as described in Section XVI Act XXI of 1856.

THE CHAIRMAN thought that some alteration was necessary in the proposed Section, to make it consistent with Section XVI Act XXI of 1856, under which the Duty was charged only on the quantity of spirits used in the preparation of Rum shrub and other liquors.

After some further discussion the Motion was withdrawn.

MR. SCONCE said, he would now call the attention of the Council to a matter of some importance. He was glad that the postponement of the present Bill had given him an opportunity of bringing it forward. He proposed to move the introduction of some additional Clauses, of which he had given notice. Within the last week, Mr. Lazarus, a gentleman of this city, had communicated with him on the subject of exempting from Duty spirits used for manufactures and arts. Mr. Lazarus had directed his attention to the English Act on the subject, and had represented to him that the principle adopted in England should be introduced into this country, especially as the Duty on spirits was about to be increased.

Mr. Sconce here read from a report submitted to the Chairman of the Indian Revenue in England, by Professors Graham, Hoffman, and Redwood, on the practicability of supplying for commercial purposes a mixed spirit, rendered by the mixture unsuitable as a beverage. The purposes to which this spirit might be applied were various. It was principally used for French Polish, lacquer, and other varnishes, and it was found that the employment of spirit of wine in varnishes was not impaired by the mixture of wood naphtha, which had been recommended for that purpose. The following was the paragraph which he quoted, and which recapitulated the results of the enquiry :—

“It has appeared that means exist by which spirit of wine produced in the usual way may be rendered unfit for human consumption as a beverage, without materially impairing it for the greater number of the more valuable purposes in the arts to which spirit is usually

applied. To spirit of wine of not less strength than corresponds to density 0·830, it is proposed to make an addition of 10 per cent. of purified wood naphtha, otherwise known as wood-spirit, pyroxylic spirit, and methylic spirit, and to issue this mixed spirit for consumption, Duty free, under the name of methylated spirit. It has been shown that methylated spirit resists any process for its purification, the removal of the substance added to the spirit of wine being not only difficult, but, to all appearance, impossible, and further that no danger is to be apprehended of the methylated spirit being ever compounded so as to make it palatable. The privilege of using such mixed spirit should be open to all branches of the arts and manufactures without restriction, but it may be expedient to prevent the sale of the methylated spirit in licensed public houses, or the preparation and sale of it by the licensed rectifiers of spirits. The wood naphtha employed in mixing should be supplied by the Inland revenue, in order to ensure uniformity in its quality, and that substance be mixed with the spirit at the distillery under Government inspection. The permission to use pure spirit of wine for any purpose of manufacture under a bond of security, or in presence of a Revenue Officer, may reasonably be withheld till the methylated spirit now proposed has had a fair trial. It may be found safe to reduce eventually the proportion of the mixing ingredient to 5 per cent., or even a smaller proportion, although it has been recommended to begin with the larger proportion of 10 per cent. The present supply of wood naphtha is amply sufficient for the application contemplated of that substance for mixing with the spirit used in the arts and manufactures of the country.”

Mr. Sconce concluded by moving the introduction of the first of the Clauses which he had proposed, somewhat corresponding to the terms of the law in England. The Clause was as follows :—

“It shall be lawful for the Board of Revenue to permit spirit of wine to be removed from any distillery without the payment of Duty, for the purpose of being employed in any manufacture or art, subject to such rules as the local Government shall approve for the mixture of the spirit, before removal, with wood naphtha or methylic alcohol, or with some other substance in such manner as to render the spirit of wine so mixed unfit for use as a beverage, and incapable of being converted to that purpose.”

MR. WILSON said, he ought to be the last person in the world to object to the present amendment, for it was at his own instance that the amendment in the law in England, to which his Honorable friend had referred, was

carried. If we were in a position to follow the example of England, nothing would be more desirable than to do so, but unfortunately we were placed in different circumstances. In England we had then an overflowing revenue. It was always our object to relieve trade in every possible way, half of our surplus revenue being devoted for that purpose. Another reason, which however did not seem to exist here, was this, that in the neighboring countries, such as France, Holland, and Germany, spirits were subject to a small and nominal Duty. At several manufactories in Birmingham and other places, spirits were used to a very large extent for melting gum employed in the manufacture of papier mache, and an enormous variety of other articles. In order to place those establishments on an equal footing with their foreign rivals, spirits for such purposes were exempted from Duty, but no doubt at a great sacrifice of revenue, of which he was unable at present to give anything like an approximate idea. Now he was not prepared to say that, if we had an overflowing revenue, and no intention of imposing new taxes, he would not support and gladly accede to the Honorable Member's proposition. A similar representation had been made to him some short time ago, and he (Mr. Wilson) was obliged to assign the same reasons for declining to make the exemption. He had not had no opportunity of communicating with the Honorable Member for Bengal on the subject.

Another objection to the measure was that in England scientific arrangements for the purpose of testing these mixtures were so complete, that it was very difficult to practise any fraud on the revenue, whereas he did not know if the same means were now available in India. The Board of Inland Revenue in England had a very efficient chemical establishment, and scarcely anything could escape detection.

If his Honorable friend wished to press his amendment, he (Mr. Wilson) would suggest to him to postpone the consideration of the question till next Saturday, to enable him to make enquiries on the subject.

But he would put it to his Honorable friend whether, when we were about to impose new taxes, and taxes affecting the poor and lower classes, it was the proper or fitting time for us to give up Duties, however wise it might be on principle to do so.

Mr. SCONCE said, he was very much disposed to press his motion, inasmuch as the use of spirit of wine for the purpose of varnish seemed to him to involve quite a different principle from that involved by the sale of spirits used as a beverage. The object of imposing an additional Duty under the present Bill was to raise the Excise Revenue derivable from the consumption of spirituous liquors; and it seemed to him that it would be foreign to that purpose to increase so largely the Duty upon spirits used in manufactures. However, as the Right Honorable Gentleman wished it, he (Mr. Sconce) had no objection to postpone the consideration of the question till Saturday next.

The consideration of the Section was accordingly postponed.

Mr. SCONCE then moved the insertion of the following Schedule:—

FORM OF BOND.

"Know all men by these presents, That we are jointly and severally held and firmly bound unto the Secretary of State for India in the sum of Company's Rupees, to be paid to the said Secretary of State for India; for which payment well and truly to be made, we jointly and severally bind ourselves, and each of us binds himself and each and every one of our respective heirs, administrators, and representatives, by these presents. Scaled with our Seal. Dated this day of

"Whereas the above bounden are justly and truly indebted to the Secretary of State for India in the sum of Company's Rupees, being the amount of Duty payable to the Secretary of State for India, at the rate of three rupees per imperial gallon, London proof, for gallons of manufactured at , which the said has been allowed to remove thence for exportation by sea, without having paid the amount of such Duty. Now the condition of this obligation is such that, if the above bounden , his or their heirs, executors, administrators, or representatives, or some or one of them, do and shall, at the expiration of four calendar months from the date of this obligation, well and truly pay, or cause to be paid to the said Secretary of State for India, Duty at the rate of three Rupees per Imperial

gallon of proof spirit, for all or any portion of the above mentioned , which shall not have been exported by sea, or which shall have been passed for local consumption, or if the above bounden his or their heirs, executors, administrators, or representatives, or one of them, do and shall, within four months from the date of this obligation, export the said by sea to some port in British India not being a free port, and within six months from the date of this obligation afford proof to the satisfaction of the Board of Revenue that the same has been landed at such Port (not being a free Port) and that Duty thereon, according to the provisions of this Act, has at such Port been paid thereon, then this obligation shall be void, otherwise it shall remain in full force and virtue. Sealed and delivered in the presence of

The Motion was carried, and the Council resumed its sitting.

STAMP DUTIES.

The Order of the Day for the adjourned Committee of the whole Council on the Bill "to consolidate and amend the law relating to Stamp Duties" was postponed till Saturday next, on the Motion of Mr. Wilson.

MARRIAGES (CHURCH OF SCOTLAND).

MR. SCÖNCE moved that the Council resolve itself into a Committee upon the Bill "relating to the solemnization of Marriages in India, by ordained Ministers of the Church of Scotland."

Agreed to.

The Bill passed through Committee without amendment, and the Council having resumed its sitting, was reported.

PORT-DUES (BASSEIN).

MR. HARRINGTON moved that the Council resolve itself into a Committee upon the Bill "for the levy of Port-Dues in the Port of Bassein."

Agreed to.

The Bill passed through Committee without amendment, and the Council having resumed its sitting, was reported.

INDIAN FINANCES.

MR. SCÖNCE said, he wished to bring to the notice of the Council a

Mr. Sconce

matter upon which it seemed to him it was desirable that the Council should have some information. The first Return which he proposed to move for, related to the Customs Revenue realised in Calcutta, during the year subsequent to the alteration of the Duties in March 1859, as compared with the Duties realised in preceding years, and was in the following terms :—

"A statement of the goods imported and exported by sea through the Calcutta Custom House, for the years 1856-57, 1858-59, and 1859-60, together with the quantity or value of each article, the rate of Duty leviable, and the Duty levied thereon for each of the three years"

It was not his wish in any way to ask for a statement, the preparation of which would involve much trouble, or would entail much cost in printing, and he would be glad if the Returns were furnished in the most convenient form. He wished to have also a similar statement with respect to other Ports in India at which Customs Duties were levied.

Another statement which he proposed to call for was—

"A statement of the salt delivered or entered for consumption during the years 1858-59 and 1859-60, in each of the Presidencies and Lieutenant-Governorships, showing also the Duty levied thereon, and distinguishing the charges incidental to the manufacture of any portion of the total deliveries that was manufactured in India."

The last Return which he desired to see was—

"A statement of the average retail price of salt, per maund of 80 tolahs to the seer, in the month of April of the years 1859 and 1860, at the principal town or station of the several Districts subject to each Presidency and Lieutenant-Governorship."

Mr. Sconce observed that his object in calling for these Returns was with a view to discover the real effect on the revenue of the late increase in the Import and Export Duties, and also to see whether the late manifest tendency to an increase in the Duty on salt had materially raised the price of salt to the consumer, and in any

degree restricted the consumption of that article.

With the permission of the Council, he begged to propose that the President in Council be requested to furnish this Council with the following Returns :—

"A Statement of the goods imported and exported by sea, through the Calcutta Custom House, for the years 1856-57, 1858-59, and 1859-60, together with the quantity or value of each article ; the rate of Duty leviable, and the Duty levied thereon for each of the three years.

"Similar statements with respect to other ports in India at which Customs Duties are levied.

"A statement of the salt delivered or entered for consumption during the years 1858-59 and 1859-60, in each of the Presidencies and Lieutenant-Governorships, showing also the Duty levied thereon, and distinguishing the charges incidental to the manufacture of any portion of the total deliveries that was manufactured in India.

"A statement of the average retail price of salt per maund of 80 tolahs to the seer in the month of April of the years 1859 and 1860 at the principal town or station of the several districts subject to each Presidency and Lieutenant-Governorship."

Mr. WILSON said, there would be no objection whatever to furnishing the Returns asked for. As to the average retail price of salt, however, he did not know how the Government could furnish such a Return, as he did not think that the retail price was fixed by Government.

Mr. SCONCE said, he was satisfied that the average retail prices of salt were easily ascertainable in Bengal, and no difficulty would be found in preparing the Returns.

Mr. FORBES said, there would be no difficulty in the Southern part of India to furnish the information in question, as the retail price of salt and other commodities was always kept by the Collectors.

The Motion was put and carried.

Mr. SCONCE then moved that Mr. Wilson be requested to take the above Message to the President in Council.

Agreed to.

PORT-DUES (BASSEIN).

Mr. HARRINGTON gave notice that he would on Saturday next move the

third reading of the Bill "for the levy of Port Dues in the Port of Bassein."

MARRIAGES (CHURCH OF SCOTLAND).

Mr. SCONCE gave notice that he would on the same day move the third reading of the Bill "relating to the solemnization of Marriages in India by ordained Ministers of the Church of Scotland."

ADMINISTRATOR GENERAL.

Mr. FORBES gave notice that he would on the same day move for a Committee of the whole Council on the Bill "to amend Act VIII of 1855, relating to the office and duties of Administrator General."

The Council adjourned.

Saturday, May 19, 1860.

PRESENT :

The Hon'ble the Chief Justice, *Vice-President*, in the Chair.

Hon. Sir H. B. E.	H. B. Harrington, Esq.,
Frere,	H. Forbes, Esq.,
Right Hon. J. Wilson,	and
P. W. LeGeyt, Esq.,	A. Sconce, Esq.

INCOME TAX. ✕

THE CLERK presented a Petition of Radkanath Chuckerbutty and others, against the Bill "for imposing Duties on profits arising from property, professions, trades, and offices."

Mr. WILSON moved that the Petition be printed.

Agreed to.

MARRIAGES (CHURCH OF SCOTLAND).

Mr. SCONCE moved that the Bill "relating to the solemnization of Marriages in India by ordained Ministers of the Church of Scotland" be read a third time and passed.

The Motion was carried, and the Bill read a third time.