

Wednesday, March 19, 1862

***INDIAN LEG.
COUNCIL
DEBATES***

Vol. 1

18 Jan. - 24 Dec.

1862

P. L.

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

THE Council met at Government House on Wednesday, the 19th March 1862.

PRESENT :

His Excellency the Viceroy and Governor-General of India, *presiding*.
His Honor the Lieutenant-Governor of Bengal.
His Highness the Maharajah of Puttiala, K.S.I.
The Hon'ble Sir H. B. E. Frere, K.C.B.
The Hon'ble Cecil Beadon.
Major-General the Hon'ble Sir R. Napier, K.C.B.
The Hon'ble S. Laing.
The Hon'ble H. B. Harington.
The Hon'ble H. Forbes.
The Hon'ble C. J. Erskine.
The Hon'ble W. S. Fitzwilliam.
The Hon'ble D. Cowie.
The Hon'ble Rajah Deo Narain Singh Bahadoor.
The Hon'ble Rajah Dinkar Rao Rugonauth Moontazim Bahadoor.

His Excellency THE PRESIDENT said that he could not take his seat at that Council for the first time, in succession to the great and good man who had hitherto presided over their deliberations, without expressing the gratification which it afforded him to find that, in the execution of the important task of legislating for India, he would have the advantage of the counsel and assistance of gentlemen of such high character and matured experience as those whom he now saw around him, and without giving utterance to the fervent hope and prayer that their united labors might be conducive to the advancement of the moral and material interests of this vast country, and to the happiness, prosperity and contentment of all classes of Her Majesty's subjects by whom it was inhabited. ✓

KING OF OUDE BILL.

The Hon'ble MR. BEADON presented the report of the Select Committee on the Bill to protect the personal dignity of His Majesty the King of Oude.

INCOME TAX ASSESSMENT IN PRESIDENCY BANKS.

His Excellency THE PRESIDENT postponed the presentation of the report of the Select Committee on the Bill for constituting certain officers of the Banks of Bengal, Madras and Bombay, respectively, *ex officio* Assessors of certain of ✓

the Duties payable under Act XXXII of 1860 (for imposing Duties on the Profits arising from Property, Professions, Trades, and Offices), in consequence of the absence of the Mover.

PARTITION OF ESTATES.

The Hon'ble MR. HARRINGTON introduced the Bill to consolidate and amend the law relating to the partition of Estates paying Revenue to Government in the North-Western Provinces of the Presidency of Fort William in Bengal, and moved that it be referred to a Select Committee.

The Hon'ble RAJAH DINKAR RAO said that he thought the principle of this Bill was important for those to whom it related. The little amendment it required could be made in the Select Committee. But so much of Section XXIX which provided for the sale of an Estate for the liquidation of arrears of the Government revenue, should be cancelled. He entirely disapproved of this provision. This process was not indispensably necessary for the realization of the Government arrears. But, owing to this process being in force, the Government was, without any just cause, exposed to the complaints of its subjects, and many were deprived of their rights. It was evident how much regard the people of Hindoostan had for their rights, and the property connected with them. He therefore thought it proper that the Government should prevent such process being in force with a view to the preservation of the rights of its subjects.

The Hon'ble MR. HARRINGTON said that, as he understood the objections of the Rajah Dinkar Rao, he objected to the sale, under any circumstances, of landed Estates paying revenue to Government for arrears of revenue accruing thereon. He did not appear to object in particular to the sale of such Estates when in the course of a partition under this Bill, or any law for the time being in force. His objection appeared to be of a general nature. For his satisfaction, he could tell him that, although the power to sell Estates for arrears of Government revenue was still vested by law in Government, the power was very rarely exercised in the North-Western Provinces. He believed he might say the same in respect to the territories under His Honor the Lieutenant-Governor of Bengal. Whether the power should be retained or not was, he apprehended, a question foreign to the present Bill, and was too large a question to be entered upon in settling the provisions of this Bill. But so long as the power was retained, he submitted that, in the possible, though not probable, event of a sale of an Estate undergoing partition under this Bill, it was necessary to provide that the consequences of the sale should fall upon the defaulting proprietors, not upon the proprietors not in default. The Section objected to by the Rajah contained a provision to this effect. The only object of the Section was to protect those who were not in arrears when the sale took place.

The Motion was put and agreed to.

MUNICIPAL ASSESSMENT (RANGOON, &c.)

The Hon'ble MR. FORBES introduced the Bill for extending certain provisions of Acts XIV and XXV of 1856 to the Town and Suburbs of Rangoon, and to the Towns of Moulmein, Tavoy and Mergui, and for appointing Municipal Commissioners, and for levying rates and taxes in the said Towns, and moved that it be referred to a Select Committee with instructions to report in one month.

The Hon'ble RAJAH DINKAR RAO said that, though the subject of this Bill was the conservancy and improvement of the Town of Rangoon, &c., yet such Acts were not well calculated to attain their object, and were as unpopular to the people as other Acts which imposed taxes and duties. He therefore objected to the passing of such Acts. By Section VIII of this Bill, the people were required to pay a tax on the annual value of houses and buildings at the rate of from 10 annas to 6½ rupees. The average of this would be about 2½ rupees per house. Besides this, they were required to pay the Income Tax, Stamp Duty, Customs Duties, &c.; from this it would be seen how much they had to pay in taxes. There were many large houses built in former times, which contained many persons, members of decayed families, who in these days were unable even to provide for their bare maintenance, but they were taxed without reference to their means. If this was the case, how could these persons be able to pay a tax for the cleaning and lighting the roads in the town? They were also to pay taxes on carriages and animals which they kept, and a fee of four annas for registering them. If they unfortunately failed to register, a fine of 10 rupees must be paid even for an animal of less value. In case they failed in this, they would also be deprived of their unregistered animals. After the sale of those animals, they were bound to accept, as the price, whatever balance might remain after deducting all the damages and expenses. Besides the fines which the Penal Code imposed for the ordinary crimes, that were already heavy, they were required to pay fines for making mistakes in the payment of such taxes and duties. A man who had a bullock cart was required to pay 12 rupees annually. Such a person earned his livelihood by giving his cart in hire; sometimes he got a customer, sometimes not; sometimes corn and other things were dear. In such a state of things, though he might be in want of his livelihood, still he must pay the impost of 12 rupees annually. The same was the case with other animals and conveyances. The Government took from the municipal income the expense of the persons and establishment employed for protecting the inhabitants of cities and towns. It was right that the subjects should pay the Government for being protected. But the Government should reckon that expense in the income from the land revenue, and any other proper tax which it took from them. He thought such an Act would not be liked by the people of any country. It was to be observed that cities and towns were not found to be remarkable for their uncleanness owing to their having no such municipal system, nor remarkably clean where that system was in force. The people themselves took an interest in the cleanliness of their cities and towns. It was often

seen that the people, at the time of marriage ceremonies, or when their holidays came, or when it appeared necessary for them, kept clean their houses and roads either by employing persons if they could afford to pay them, or by personal labor when they were unable to pay. The cleansing of cities and towns was for the benefit and comfort of all. It was therefore proper for the subjects to keep them clean, and for the Government to become a sharer in the work. But it was proper that the officers of the Government should act as members of the municipal body, and do their best to make the people keep the places themselves clean. By this means the people would be saved the expense of contractors, &c., and from the oppression of such Act.

The Hon'ble MR. FORBES, in reply to the Rajah Dinkar Rao, said that this Bill introduced no new principle of taxation, but simply extended to Towns in the Burmese Provinces the laws which were in force in Calcutta, Madras and Bombay. The Rajah's objections to this Bill were, in effect, objections to separate taxation for municipal purposes everywhere. Prior to introducing this Bill, he (MR. FORBES) had read the report of the debates in the Legislative Council on the Municipal Acts for the Presidency Towns. Those debates had reference to the rate of taxation, and how the fund should be distributed, in respect of lighting, cleansing, the supply of water, &c. But no objection was raised to the general principle of local taxation for such purposes. As the late legislature had passed those Acts, and no objection to the principle of them had since been expressed, and the Executive Government had desired the introduction of this Bill, he would not now discuss that question. But his opinion was opposed to that of the Rajah Dinkar Rao. He thought that those who derived most benefit from certain public expenditure, might be fairly expected specially to contribute to it; and that when the residents in any locality paid rates for special objects, they would be induced to look after their proper application.

The Hon'ble MR. BEADON said that this Bill had already been for a long time under consideration. It was brought forward in the Legislative Council, and had been referred to the Executive and Municipal Authorities of the Towns to which it related, and had received their assent. Some papers had been received from Rangoon, coupling the assent from that place with a request, that certain items now treated as Imperial Revenue might be added to the municipal rates. The Government had assented to that request, so that no further objection appears to exist.

The Hon'ble SIR BARTLE FRERE said that he understood the Rajah Dinkar Rao's objections to relate to the details, and not to the principle of the Bill. He wished that those who were interested in the application of Local Funds, should have a share in their management, and he (SIR BARTLE FRERE) believed that the small results which might be seen to follow great expenditure, might be traced to the great defect of a want of a proper amount of interest and of authority in the hands of those who paid the rates. He understood that the assent to the

Bill from Rangoon had been coupled with a stipulation for a larger degree of authority than the Bill provided.

The Hon'ble MR. FORBES said that he regretted if he had inadvertently misrepresented the argument of the Rajah Dinkar Rao. But he did understand him to say that municipal expenditure should be defrayed out of the general taxation, particularly specifying the land revenue; and that he objected to the taxation of carriages and cattle in towns, and to all similar particular taxation for local objects. With reference to the question of Sir Bartle Frere, he stated that the Bill was drawn in the form in which it was read in the Legislative Council, and in which it had been previously published. If the inhabitants of any of the towns had made any objections, they were with the Executive Government. He (MR. FORBES) had stated, in moving for leave to bring in the Bill, that he understood that the Government would lay before the Select Committee any paper it had received relative to the Bill; and that he had no doubt they would then be fully considered. They would be printed with the report of the Committee, and it would then be open to any Member of the Council to move any amendment which he might think necessary. But he (MR. FORBES) had not yet seen those papers.

The Motion was put and agreed to.

The following Select Committees were named :—

On the Bill to consolidate and amend the law relating to the partition of Estates paying Revenue to Government in the North-Western Provinces of the Presidency of Fort William in Bengal—the Honorable Messrs. Ritchie, Harington and Erskine, and Rajah Deo Narain Singh.

On the Bill for extending certain provisions of Acts XIV and XXV of 1856 to the Town and Suburbs of Rangoon, and to the Towns of Moulmein, Tavoy and Mergui, and for appointing Municipal Commissioners, and for levying rates and taxes in the said Towns—the Honorable Messrs. Beadon, Ritchie, Forbes and Erskine.

The Council adjourned till Wednesday, the 26th instant, at 11 A.M.

M. WYLIE,
Depy. Secy. to the Govt. of India,
Home Department.

CALCUTTA,
The 19th March 1862.