

Saturday, 21st July, 1860

**PROCEEDINGS**

**OF THE**

**LEGISLATIVE COUNCIL OF**

**INDIA**

**Vol. VI**

**(1860)**

to circumstances which had passed away; but he did not think it necessary to press his objections, and he was well content to allow the Section, in which this Clause was contained, to remain as settled by the Committee. There could be no doubt that the Section itself would greatly strengthen the hands of the Executive Government, and that it was a great improvement to the Bill. He regretted the angry feelings to which the discussions upon the Bill had given rise. He hoped that time would produce its usual effect upon them, and he entertained a confident expectation that, when it was found that the practical working of the Bill really afforded a reasonable ground of complaint to respectable people, to whatever section of the community they might belong, the conviction would spread rapidly and so become general that, in settling the Bill, as it now finally stood, the Council had acted wisely, judiciously, and justly.

THE VICE-PRESIDENT said, he felt much obliged to the Honorable Member for his remarks as regarded himself. He (the Vice-President) considered it his duty to assist this Council, as far as lay in his power, in preparing and passing laws, and although he might be out-voted on particular Clauses, and was thereby prevented from voting for the third reading of the Bill, he still considered it his duty to assist the Council in making it as complete as possible in other respects.

The question being put, the Council divided :—

*Ayes 5.*

Mr. Scornee  
Mr. Forbes.  
Mr. Harington.  
Mr. Wilson.  
Sir Bartle Frere.

*Noes 2.*

Sir Mordaunt Wells  
The Vice-President.

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

MR. HARRINGTON then moved that Sir Bartle Frere be requested to take the Bill to the Governor-General for his assent.

Agreed to.

*Mr. Harington*

## POSTPONED ORDERS.

The following Orders of the Day were postponed :—

The Committee of the whole Council on the Bill "relating to the transportation of Convicts."

The Committee of the whole Council on the Bill "to indemnify officers of Government and other persons in respect of fines and contributions levied, and acts done by them during the late disturbances."

The Council adjourned at 4 o'clock on the Motion of Sir Bartle Frere.

*Saturday, July 21, 1860.*

## PRESENT :

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

His Excellency the Commander-in-Chief, Hon'ble Sir H. B. E. Frere,	H. B. Harington, Esq., H. Forbes, Esq., and A. Scornee, Esq.
Rt Hon'ble J. Wilson,	

## ARMS AND AMMUNITION.

THE VICE-PRESIDENT read a Message, informing the Legislative Council that the Governor-General had assented to the Bill "relating to the manufacture, importation, and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases."

## INCOME TAX.

THE CLERK presented to the Council a petition from proprietors of permanently settled estates in Bengal, Behar, and Orissa, against the Bill "for imposing Duties on Profits arising from Property, Professions, Trades and Offices," and stated that it was similar to those already printed.

## POLICE (PRESIDENCY TOWNS AND STRAITS SETTLEMENT).

THE CLERK reported that he had received a communication from the

Home Department, submitting a report from the Bombay Government on the working of Act XIII of 1856 (for regulating the Police of the Towns of Calcutta, Madras, and Bombay, and the several stations of the Settlement of Prince of Wales' Island, Singapore, and Malacca.)

Mr. FORBES moved that the above communication be referred to the Select Committee on the Bill to amend that Act.

Agreed to.

### INCOME TAX.

The Order of the Day being read for the adjourned Committee of the whole Council on the Bill "for imposing Duties on Profits arising from Property, Professions, Trades, and Offices," the Council resolved itself into a Committee for the further consideration of the Bill.

The blank in Section I was filled up by the insertion of the words and figures "31st day of July 1860," as the day from and after which the Duty of three per cent. was to be collected and paid.

A verbal amendment was made in Section III by the insertion of words to indicate that roads and canals were to be included in the term "reproductive public works."

Two blanks in Section VI were filled up, by the insertion in the first, of the words and figures "1st day of August 1860," as the commencement of the first year of assessment, and in the second, of the words and figure "1st day of August" as the commencement of every subsequent year of assessment.

Section XI provided for the appointment in the Presidency Towns and Straits Settlement of Commissioners not in the service of Government.

Mr. FORBES moved the addition of the following words, providing for the remuneration of the Non-official Commissioners :—

"The local Government may grant to such Commissioners in the Presidency Towns and Stations in the Straits Settlement as may not be in the service of Government, such fee or remuneration as may be approved by the Governor-General of India in Council."

The Motion was carried and the Section as amended then passed.

Unimportant amendments, for the most part verbal, were carried in Sections XXXVII, LIX and LXXX, and in Rule 1 of Section XCVII.

Rule 4 required persons in receipt of rents and profits of lands and houses, other than lands paying revenue direct to Government under settlements subject to revision, to make returns and to be chargeable with actual profits.

After some verbal amendments in the rule, Mr. Wilson moved the addition of the following words :—

"And every such return and rent roll shall be filed in the Collector's Office, and shall be conclusive evidence against the person making such return in any suit for the recovery of rent as to the amount payable by any tenant included in such rent roll for the period to which such return applies, and shall also be conclusive evidence against him in all other actions or suits, unless it shall be proved to the satisfaction of the Court or Officer before whom such return and rent roll is offered in evidence that any statement contained therein is erroneous, and that the error arose from accident and not from any fraudulent intention, in which case the said Court or Officer shall not be bound to treat the same as conclusive."

Agreed to.

Rule 13 allowed no deduction from the assessment of any land or house, unless expressly authorized in writing, &c.

Mr. WILSON moved the addition of the following proviso :—

"Provided it shall be lawful for the local Government to authorize a deduction to be made in respect of any extraordinary or unusual charge to which the property is subjected."

The Motion was carried, and the Section as amended then passed.

A verbal amendment was made in Rule 46 of Section XCVIII.

The blank at the end of Rule 1 of Section XCIX was filled up with the words and figures "1st day of August 1860," as the date from which interest, annuities, and dividends should be chargeable.

Verbal amendments were made in Sections CXVIII, CXXVI, CXXVII, CXXIX, and CXLII.

Section CLXXXIV provided as follows :—

" If any claim shall be made to or in respect of any immoveable property attached under the provisions of this Act, the claimant shall deposit in the hands of the Collector or Commissioners the amount of the duty in respect of which the attachment was issued, or give security to the Collector or Commissioners for the payment of the same, in the event of his not establishing his right in a civil suit. The sale shall be stayed pending such suit. Such suit shall be commenced within one year from the date of the attachment, and unless it be brought within such period, the suit shall not be entertained."

MR. WILSON moved the addition of the following words :—

" In the event of the claimant failing to establish his claim, if any deposit shall have been made, it shall be forfeited in satisfaction of the Duty, and if security shall have been given, the amount shall be levied in the manner provided for arrears of Duty under this Act."

The Motion was carried and the Section as amended then passed.

Verbal amendments were made in Sections CXCIII and CXCIV.

Section CXCIX was omitted as unnecessary.

A verbal amendment was made in Section CC.

Section CCI provided as follows :—

" Every person who, with the intention of inducing any Collector, or any other Officer employed to carry out the provisions of this Act, to refrain from exercising any of the lawful powers vested in such Collector or other Officer under the authority of this Act, or with the intention of inducing any person liable to pay any Duty under this Act, to refrain from making any return or declaration, or doing any act, or making any payment required by this Act, shall assault, or make a show of assaulting, or shall wrongfully restrain, or attempt wrongfully to restrain, or shall overawe by means of an unlawful assembly, or attempt to so overawe any such Collector or other Officer, or any such other person as aforesaid, shall be liable to a sentence of imprisonment, with or without hard labor, for a period not exceeding twelve months, or to a fine not exceeding five hundred Rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding twelve months."

MR. WILSON moved the insertion of the following words after the word "aforesaid" and before the words "shall be liable," &c., at the end of the Section.

" And all persons who shall combine by the closing of shops or otherwise to induce, or who shall do any act with intent to induce any other person or persons to break the public peace, or otherwise to obstruct the operation of this Act."

The Motion was carried and the Section as amended then passed.

Section CCXVI (among other things) provided that persons assessed at less than the proper assessment by fraudulent removal or fraudulent disposition of property, should be charged treble the difference in addition to the assessment.

After a verbal amendment—

MR. WILSON moved the addition of the following words :—

" And shall also be liable to be imprisoned with or without hard labor for a period not exceeding two years, and to a fine not exceeding one thousand Rupees."

The Motion was carried, and the Section as amended then passed.

MR. WILSON moved the introduction of the following new Section after Section CCXLV :—

" No suit, action, or other proceeding shall be commenced or prosecuted against any person for anything done in pursuance of this Act, without giving to such person a month's previous notice in writing of the intended action and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding."

Agreed to.

Section CCXLIX provided for the commencement and continuance of the Act.

Several amendments were passed, among which was one fixing the date for the commencement of the Act from and after the 31st July 1860, and another limiting the operation of the Act to five years ending 1st August 1865.

The title was passed as it stood; and the Council having resumed its sitting, the Bill was reported.

#### TRANSPORTATION OF CONVICTS.

MR. HARRINGTON moved that the Council resolve itself into a Committee upon the Bill "relating to the Transportation of Convicts."

Agreed to.

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

### INDEMNITY.

MR. HARRINGTON moved that the Council resolve itself into a Committee upon the Bill "to indemnify Officers of Government and other persons in respect of fines and contributions levied, and acts done by them during the late disturbances," and that the Committee be instructed to consider the Bill in the amended form in which the Select Committee had recommended it to be passed."

Agreed to.

MR. SCONCE said that the Council was already aware he had not concurred with the majority of the Select Committee in reporting upon this Bill, and as he was opposed to the further progress of the Bill, he was desirous now of stating his objections to the Council. It was to him a matter of much regret that he could not adopt the Bill in the form in which it now stood. When the Bill was read a second time, he stated his objections, and he had now little to add to what he then urged.

In rising now, it was less his purpose to attempt to persuade the Council to agree with him than simply to explain the grounds of his objections. The Bill, as the Council would observe, contained two Sections. The first he believed had this effect; all penalties and contributions that had been imposed subsequent to the 10th May 1857, on any account whatever, were condoned by this Bill. In the earlier portion of the Section a limitation seemed to be assigned to the acts contemplated. The contributions were assumed to have been imposed with respect to the destruction of Government or other property, but the effect of this limitation was changed by the words immediately following, which indemnified the levying of any contribution, for whatever purpose, with the sanction of Government, it had been imposed. It seemed to him, therefore, that the words "on any other account"

were a great deal too wide. Again, the second Section extended to acts of any kind done since the 10th May 1857 in connection with the late disturbances, and in fact covered the impositions of the first Section. Here the words were of the largest kind: and not only were the doers of the acts to be indemnified, but the Section went so far as to confirm and make them valid, that is, this Council would give validity to acts of which it knew nothing. Both Sections seemed to him much too large to be adopted by the Council.

Another objection which he entertained to the Bill was this, that the Sections were not sufficiently specific as to the time when the acts to which the Bill related might have been done. By the terms of the Bill, the acts proposed to be indemnified might be done down to that very moment. Now, while he entirely agreed as to declaring a penal indemnity to the proceedings necessitated while mutiny and rebellion prevailed throughout the country, he was not satisfied that the same law should be brought down to the present time. He observed that various Acts passed in 1857-58 were framed so as to meet the particular emergency for which each was required—as for instance, the Arms Act, the Act relative to escaped Convicts, the Act for the punishment of Heinous Offences, and more particularly Act X of 1858, which permitted the levying of contributions for rebellion, harboring offenders, and almost every nameable heinous offence. It appeared therefore that the local officers, knowing the limitation which this Council had, on repeated occasions, placed on their proceedings, might well be expected to have regulated their conduct by confining themselves to the exercise of the extraordinary powers which the Legislature had thought adequate to the circumstances of the times. It was with reluctance that he offered any opposition to this Bill, but his opinion being as it was, he could not refrain from signifying his disapproval of it.

Lastly, it seemed to him that the objectionable character of the Bill was

further shown by its extension to all the Presidencies. He need not remind the Council that the reasons shown for the introduction of the Bill applied to the North-Western Provinces only. So far as he knew, no desire had been expressed by the Bengal Government that the acts of its officers should be indemnified. He might, he believed, say the same as to the Presidencies of Bombay and Madras. Now, while a demand was made on us to indemnify acts done beyond the law, acts done in times of trouble and in times of peace, feeling that a certain degree of stigma did attach to the illegality to be condoned, it seemed to him to be the more necessary that we should be guarded as to the terms of the Bill, and the Provinces to which it was to be applied: in fact, that, applying the law according to the acts done in a particular Presidency, we should justify their illegality on the ground of the emergent circumstances of the time which called for them.

These were his reasons for opposing the further progress of the Bill.

Mr. HARRINGTON said, his Honorable friend the Member for Bengal did not appear to have brought forward any new arguments against this Bill, but to have confined himself, in a great measure, in the remarks which had just fallen from him, to the objections which he took to the Bill when the principle of it was debated on the Motion for the second reading. On that occasion, he (Mr. Harrington) endeavored to answer those objections, and as the Council allowed the Bill to be read a second time, he considered that he was justified in assuming that they were satisfied of the necessity of giving to the Government of the North-Western Provinces, for whose protection the Bill was chiefly designed, the full amount of indemnity which the Bill provided. He would not occupy the time of the Council by repeating what he had said in support of the Bill when he moved the first reading, or again on the Motion for the second reading; but in reference to some of the remarks which had fallen from the Honorable Member for

Bengal, he would observe that extraordinary times called for extraordinary action, and that extraordinary acts on the part of the Executive Government often required special and exceptional legislation, which was necessary, and, when the necessity was established, was always allowed, in order to prevent the obviously inconvenient consequences which would result if acts committed at such times were permitted to be called in question and made the subject of judicial investigation. In the present case, he would merely reiterate what he had formerly stated, namely that no one could doubt the *bona fide* character of the acts which this Bill was intended to cover, or that they were considered absolutely necessary for the restoration of public tranquillity, and the re-establishment and maintenance of our rule; and that he felt quite sure that the Council would not consent to sit in judgment upon any of the measures resorted to by the Government of the North-Western Provinces and its Officers for the accomplishment of those objects or allow those measures to be enquired into by the ordinary Courts of the country, with a view to determine in each case whether the particular measure was justifiable and necessary, or otherwise. The Honorable Member for Bengal complained that the Bill was drawn in too large terms, and that it applied to other places than the North-Western Provinces for which alone a Bill of this nature was required; but he had moved no amendments. If it could safely be said that the Bill was not required for any parts of the Lower Provinces of Bengal, or for any places in Madras or Bombay, he (Mr. Harrington) should have no objection to the application of the Bill being limited to the North-Western Provinces.

Mr. FORBES said that he had spoken on the second reading of this Bill, and supported the necessity for such a measure. The Honorable Member for Bengal now desired to restrict the operation of the Bill to the North-Western Provinces of the Presidency of Bengal, but in this he (Mr. Forbes) could not concur.

It was no doubt true that the late rebellion had very little effect in the southern part of India, but still there had been some disturbances in North Canara, a district which bordered on the foreign territory of Goa, and on the Southern Mahratta country, and it had been found necessary to put in force the exceptional laws which had been passed in 1857. He had no reason to believe that any illegal acts had been committed by the Officers employed to enforce the law in Canara, for which a Bill of indemnity was necessary; but still he would not consent to shut them out from the benefit of such a law, when brought into this Council, to be generally applicable to all India. He for one, therefore, should not support any Motion which might be made to restrict the operation of the Bill to the North-Western Provinces of Bengal.

THE CHAIRMAN said, if the Honorable Member for Bengal considered any words in the Bill too large, it would be better for him to suggest any amendment which would have the effect of qualifying or limiting them, than to oppose the Bill altogether. The Honorable Member had taken exception to the words "or on any other account" in Section I as being too wide. Probably the addition of the words "connected with the late disturbances" would meet the Honorable Member's objection. He (the Chairman) did not think it to be the intention of the Act to indemnify public officers and other persons from all acts whatever done after the mutiny. It was intended only to protect them from any proceedings in respect of acts done with the sanction of Government connected with the disturbances. It appeared to him that the acts of public Officers acting in such an emergency ought not to be too closely scrutinised. He thought that the words "sanctioned or ratified by the Executive Government" were an ample safeguard and a sufficient limitation of the indemnity. It was not intended to authorise any new levy of fines or penalties. The Act was restricted to cases in which fines had already been actually levied. He

considered that the word, as they now stood, were sufficiently clear; but if the Honorable Member entertained any doubt upon the point, and considered that the Section, as at present worded, might be understood to authorize Officers to continue levying such fines or assessments not warranted by law, he (the Chairman) had no objection to propose the addition of the following proviso to Section I:—

"Provided that nothing in this Act shall authorise the levy of any fine, penalty, assessment, or contribution not already levied."

Then, with regard to Section II, it did not apply to all future acts as supposed by the Honorable Member. It merely provided as follows:—

"All acts done since the 10th day of May 1857, in connection with the late disturbances, by Officers of Government or by persons acting under their authority in pursuance of an order of Government or otherwise, or which shall have been or shall be ratified by the Executive Government, are hereby confirmed and made valid, and all such Officers of Government and persons as aforesaid are hereby indemnified and discharged from liability in respect of such acts."

It appeared to him (the Chairman) that, in the printing of the Bill, the words "or otherwise" had by mistake been inserted after the word "Government" instead of after the word "authority." [Mr. Harington signified assent.] The object of their insertion was to include persons not in the service of Government, who had afforded very valuable assistance in suppressing the mutiny. He thought it would be very hard to expect such persons to be proceeded with according to law for such acts of public service. There were many gentlemen not in the service of Government who took a very active part in the suppression of the mutiny. Some of them acted under the authority of Government. Others again might have acted without such authority, and according to their own discretion. He thought that, if the Government chose to ratify the acts of such persons, they were just as much entitled to protection as the Officers of Government, or as if they had acted



under the authority of Officers of Government. They had done their best to put down the mutiny, and we should be doing a great injustice if we were not to extend the indemnity to them. It was for that reason that he had suggested the introduction of the words "or otherwise," but unfortunately by an error of the printer they had been inserted in the wrong place. This would of course be set right.

The Honorable Member then objected to including the other Presidencies in the Bill, upon the ground that it might imply that acts had been committed which were contrary to law. Did he seriously mean to say that, as the representative of the Bengal Presidency, he wished to exclude the Officers under his Government from the provisions of the Bill?

MR. SCONCE said, his objections were not to acts done during the mutiny, but to acts done after the local Governments knew they were doing wrong. Allusion had often been made of late to Her Majesty's Proclamation. That was published at the close of 1858, and he could not help thinking that the tendency of the present Bill was to justify acts that had been done contrary to the spirit of the announcement made in the name of Her Majesty. The Bill, however, condoned all acts, even those done beyond the law within the last three months. It was because of this indefinite extension of the law that he objected to the Bill. Looking upon the measure as a recognition of illegal acts, he had said that he had no reason to believe that the Bengal Government required any indemnity for its Officers, and therefore the wide and universal scope of the Bill seemed to him the more objectionable.

THE CHAIRMAN said that, with regard to the extension of the protection to a period later than the Queen's Proclamation, the Honorable Member for Bengal would recollect that considerable disturbances were going on long after the time when that Proclamation had been published. So lately as 1859 the rebellion was not ended in Shahabad, where it was necessary to clear the jungle in order

to disperse the rebels; and acts might have been done at that time and also in many other places where the rebellion existed long after the proclamation, which required indemnity just as much as those which had been committed before the proclamation.

The Honorable Member had urged in support of his argument that a period of three months and more had elapsed during the publication of the Bill. It appeared to him that that was one of the strongest arguments against the objections of the Honorable Member, for, notwithstanding the Bill had been published for general information during that period, not a single petition had been presented against the Bill, and he was not aware that a single action had been commenced by any person who considered himself aggrieved. He (the Chairman) thought that the Bill ought to be passed and extended to the whole of India. He would let by-gones be by-gones in all parts of India alike. He did not understand that the Honorable Member asked for the exclusion of Bengal, and he did not think that the Honorable Member could fairly object to the including of the Presidencies of Madras and Bombay, if the Act were to extend to the North-Western Provinces.

The amendments proposed by the Chairman in Sections I and II were then severally carried; and the Council having resumed its sitting, the Bill was reported.

#### EMIGRATION TO NATAL.

SIR BARTLE FRERE said that, in the Orders of the Day for the 7th of July, the Bill "relating to Emigration to the British Colony of Natal" was set down for Committee of whole Council, but could not be proceeded with on that day owing to the late hour at which the Council adjourned. The Bill was perfectly identical with the other Bills for the same purpose relating to other Colonies. He understood moreover that a person had arrived here from Natal for the purpose of carrying out the object of the Bill; and if the Council had no objection, he (Sir



Bartle Frere) would wish to proceed with it to-day. He therefore begged to propose a suspension of the Standing Orders.

MR. WILSON seconded the motion, which was put and carried.

SIR BARTLE FRERE then moved that the Council resolve itself into a Committee on the Bill.

Agreed to.

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

### INCOME TAX.

MR. WILSON moved for a suspension of the Standing Orders, to enable him to move the third reading of the Bill "for imposing Duties on Profits arising from Property, Professions, Trades, and Offices."

SIR BARTLE FRERE seconded the Motion, which was put and carried.

MR. WILSON then said that, in moving the third reading of this Bill, he should have been happy, if time and the state of his health permitted, to state to the Council the various measures which the Government had adopted to reduce the expenditure of the country. When he explained the views of the Government on the 18th February last, he pledged the Government that, while imposing new taxes, every effort would be used, not only to improve the character and efficiency of our establishments, but also to reduce expenditure in every possible way. Several measures had already been adopted in order to carry out those objects, and, upon the whole, he might venture to say that those measures were working satisfactorily. When the Licensing Bill should next come before the Council, he would be better able to state at length the results of some of those measures. But he could not allow this Bill to pass without returning his most cordial thanks to the Council for the valuable assistance which he had received from them in the preparation of it. He was largely indebted to the Honorable and learned Vice-President for the great pains he had taken in perfecting this measure, and so also to every Honorable Member of this

Council. It was a source of great satisfaction both to himself and the Government to observe that a Bill containing so many Sections as this did, and in which several amendments had been made, should have passed the Council not only unchanged in its main provisions, but without a single division from first to last having taken place. As he had said before, he would, on a future occasion, enter at greater length into the measures adopted by the Government for rendering more effective and more economical the administration of India. He begged to move now that the Bill be read a third time and passed.

THE VICE-PRESIDENT said, he could not allow this Bill to be read a third time and passed without recording his opinion upon it. The Bill, he must say, had his entire concurrence. The Right Honorable gentleman had fully satisfied the Council as to the inability of Government to carry on the administration of the country without additional taxation, and it appeared to him (the Vice-President) that, of all the taxes that could be devised, the present would be found to be the most just and least objectionable, as every man would be called upon to contribute to the State according to his means, and no more. With regard to the poorer classes, he thought this tax must necessarily benefit them, as the condition of the country would improve according as its finances were put on a wholesome and sound footing. He had one remark to make however with regard to that part of the Bill which affected landholders under the permanent settlement. He so entirely concurred in all that had fallen from the Right Honorable Member regarding the justness of taxing proprietors of permanently settled estates, that it was scarcely necessary for him to say any thing on the subject. But having written a Minute some years ago, and it having been intimated to him on a former occasion that his opinion now was different from that expressed in the Minute in question, he would take this opportunity of saying that, having referred to the Minute and bestowed upon it careful consideration, he had come to the conclusion that his opinions

on both occasions were entirely consistent with each other. As he said before, every Minute had reference to the particular subject under discussion at the time it was written. That Minute was written on the subject of taxing zemindars for the purpose of maintaining chowkeydars. The latter was an exceptional measure, while the Income Tax was a general tax affecting the whole country. The question then was as to taxing the zemindars alone, and he certainly thought that, in so doing, the Government would be violating the promise they had made at the time of the permanent settlement. The following was what he said :—

"It is clear that, according to the engagement entered into at the time of the permanent settlement, the jumma then fixed cannot be altered. It was declared by the Governor-General in Council, that the zemindars and other proprietors of land and their heirs would be allowed to hold their estates at such assessment for ever (See Regulation I of 1793, Section IV), and that the orders fixing the amount were to be considered irrevocable and not liable to alteration by any persons whom the Court of Directors might appoint to the administration of the affairs of the Company (Section VII). At the conclusion of the permanent settlement, the Governor-General in Council expressed his confidence that the proprietors of land, sensible of the benefits conferred upon them by the public assessment being fixed for ever, would exert themselves in the cultivation of their lands, under the certainty that they would enjoy exclusively the fruits of their own good management and industry, and that no demand would ever be made upon them for an augmentation of the assessment in consequence of the improvement of their estates (Regulation I of 1793 Section VII). The same principle which prevents an augmentation of the assessment, equally precludes the taxation of the owners in respect of the rent or produce of their estates."

That was with reference to a Bill to tax them and them alone, and not with reference to a Bill for taxing the whole community. He could not add anything to the clear and lucid statement of the Right Honorable Gentleman. He (the Vice-President) would only say that he retained the same opinion now which he expressed on that occasion, namely, that the Government had bound themselves not to raise the jummas of the proprietors of permanently settled estates as a separate and independent body; but he must add that, having looked into

the case carefully, he thought that landholders under the permanent settlement were justly liable to the Income Tax.

He must congratulate the Right Honorable gentleman on the success which had attended his labors in getting through this Bill. Although he had lost a few months in accomplishing the work, yet great advantage would result from the great labor which had been bestowed on the measure by the Right Honorable Gentleman and by the Honorable Members who represented the different Presidencies, and whose knowledge of the circumstances of the several Presidencies qualified them to advise as to the best system to be adopted for working the Act. Every Honorable Member with himself had done his best, and had endeavored to give his most hearty co-operation. He must say that the thanks of every one were due to the Government for their perseverance in carrying through this measure, notwithstanding the great difficulties they lately had to contend with. He thought that, when people found this measure to be fair and just, no impediment would be offered to the carrying out of the provisions of the Bill. But of this he was sure that, if any obstruction were thrown in the way of Government, this Council would be firm in giving their assistance to the Government, in order to put the finances of the country on a proper and wholesome footing.

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

#### EMIGRATION TO NATAL.

SIR BARTLE FRERE moved that the Bill "relating to Emigration to the British Colony of Natal" be read a third time and passed.

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

#### DEBTORS AND CREDITORS.

THE VICE-PRESIDENT (in the absence of Sir Mordaunt Wells) moved that the Bill "for facilitating arrangements between Debtors and Creditors" be referred to a Select Committee, consisting of Mr. Harrington, Sir Mordaunt Wells, and the Mover.

Agreed to.

## EMIGRANT VESSELS.

SIR BARTLE FRERE moved that the Bill "relating to vessels carrying Native Passengers to the British Colonies" be referred to a Select Committee, consisting of Mr. Sconce, Mr. Forbes, and the Mover.

Agreed to.

## X INCOME TAX.

MR. WILSON was instructed (on his own Motion) to take the Bill "for imposing Duties on Profits arising from Property, Professions, Trades, and Offices" to the Governor-General for his assent.

## EMIGRATION TO NATAL.

SIR BARTLE FRERE was instructed (on his own Motion) to take the Bill "relating to Emigration to the British Colony of Natal" to the Governor-General for his assent.

## SALE LAW.

MR. HARRINGTON moved that a communication received by him from the Government of the North-Western Provinces relating to Act I of 1815 and the Revenue Sale Law passed last year, be laid upon the table.

Agreed to.

## PAPER CURRENCY.

MR. WILSON gave notice that he would, on Saturday, the 28th Instant, move the second reading of the Bill "for the introduction of a system of Paper Currency."

The Council adjourned at 4 o'clock on the Motion of the Commander-in-Chief.

Saturday, July 28, 1860.

## PRESENT :

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

Hon'ble Sir H. B. E. Frere,	A. Sconce, Esq., and
H. B. Harrington, Esq.	Hon'ble Sir M. L. Wells.
R. Forbes, Esq.,	

## INCOME TAX AND EMIGRATION TO NATAL.

THE VICE-PRESIDENT read Messages, informing the Legislative

Council that the Governor General had assented to the Bill "for imposing Duties on Profits arising from Property, Professions, Trades, and Offices," and the Bill "relating to Emigration to the British Colony of Natal."

THE VICE-PRESIDENT regretted to state that Mr. Wilson was prevented by indisposition from attending the Meeting of the Council to-day, and had requested him to postpone the motion (which stood in the Orders of the Day) for the second reading of the Bill "to provide for a Government Paper Currency" until next Saturday. There not being the quorum required by law for a Meeting of the Council for the purpose of making laws, the Meeting could not proceed with the other Orders of the Day, and must, therefore, be adjourned until Saturday next, unless otherwise expressly appointed. It being considered desirable, however, that the consideration of the Bill "to consolidate and amend the law relating to Stamp Duties" should be resumed on Monday or Tuesday evening next, he (the Vice-President) would suggest that next Tuesday evening, at half past 8 o'clock, would be the more convenient time for Sir Mordaunt Wells and himself to attend.

The Council accordingly adjourned at half past 11 o'clock to next Tuesday evening, at half past 5 o'clock, on the Motion of Sir Bartle Frere.

Tuesday Evening, July 31, 1860.

## PRESENT :

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

Hon'ble Sir H. B. E. Frere,	H. Forbes, Esq.,
Rt. Hon'ble J. Wilson,	A. Sconce, Esq.,
H. B. Harrington, Esq.,	and
	Hon'ble Sir M. L. Wells.

## RECOVERY OF RENTS.

THE CLERK presented to the Council a Petition from Baneemadhub Mitor, Native Inhabitant of Gonatulleo, in Zillah Nuddea, in the Province of Bengal, relative to a modification of Sections XXIII and XXX of Act X of 1859 (to amend the law