

[*Mr. Playfair.*]

other words, a godown to hold cotton assessed by the Municipality at Rs. 8,000 would in Bombay pay a fire-brigade tax of Rs. 60, and in Calcutta, under the proposed Bill, will pay Rs. 750. If the cost of the brigade is spread over the community, this godown would pay about Rs. 20. Again, the Bill will operate most unfairly upon the small trader in comparison with the large. An Hydraulic Press Company at Cossipore, with an assessed valuation of Rs. 42,000, will be limited to a payment of Rs. 750, or about one and three-fourth per cent.; while a press-house in Calcutta, with a municipal assessment of Rs. 12,000, will also pay Rs. 750, or six and a quarter per cent.: and Babu Goorogobind Shaw having godowns close by, assessed by the Municipality at Rs. 9,000, will also pay Rs. 750, or eight and one-third per cent.

“The Chamber of Commerce, at the suggestion of the Fire-brigade Committee, examined the subject very closely, with a view to arrive, if possible, at a differential rate that might be fair to all, and after careful study have had to abandon the attempt. I do not consider the efforts of the Select Committee have been more successful.

“The pressing trade has not always been a profitable industry. It continued unprofitable, until a confederacy in the working of the Hydraulic Press Companies was inaugurated. This system of working is still of necessity upheld; but it yet implies that, while the Companies have a combined capacity to screw 44 lakhs of bales of jute in a season, only about 16 lakhs of bales are screwed, because exporters find it more advantageous to screw elsewhere: and the port of Chittagong reaps the benefit. This is a matter of serious consideration to those interested in the port of Calcutta, and is of itself a warning, that no unnecessary impost should be placed upon the trade of the port. The castor-oil industry, too, owing to the keen competition there now is with American mineral oil for lubricating purposes, is in no way fit to bear further special taxation, as is suggested by the Bill.

“The late Sir Henry Harrison considered that, the interest of the mercantile community of the town was of the first importance, and Mr. Harry Lee, Port Commissioner, lately delivered himself of the following clear opinion which, I hope, will be echoed in this Council:—

‘Nothing can be more certain than that the prosperity of the town is involved in the prosperity of the port, and that this is already an expensive port. These truths are so obvious that, we and the Municipal Commissioners and the Local Government must be alike alive to them; and any burdens that the Municipal Commissioners or the Local Government

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can, with fairness, remove from the shoulders of the port to the public, must undoubtedly be shifted

“There is still a further reason in support of the tax becoming a general rate. The history of the Calcutta Fire-brigade is unique. The jute and cotton industries have not only paid for the up-keep of the fire-brigade; they have not only paid for establishments to collect the funds and towards pension funds, but they have also paid for the cost of establishing the brigade; and, in addition, have been taxed to such an extent as to yield a very large surplus amounting to over a lakh and a quarter of rupees. This sum has neither been used to perfect the brigade nor to provide pension and depreciation funds, but it has been appropriated by the Municipality to widen streets and enlarge the lock-hospital, I may add, to the utter astonishment of the whole mercantile community. If an account were now taken between the Fire-brigade Fund and the Municipality, these sums would, at 6 per cent. interest, represent a Capital of Rs. 2,40,000 due by the Municipality. I take this rate on the authority of the hon'ble member, the Chairman of the Corporation, who elsewhere has remarked:—

‘In fixing the rate of assessment for the Municipal Consolidation Act, it was considered, after the fullest argument, that no sane person would invest money in property in Calcutta, except in the hopes of securing considerably over 5 per cent. on his Capital. Allowance was made for occasional disappointments, and an all-round rate of 5 per cent. was deemed fair.’

“If, therefore, the Municipality has been presented with these contributions and with a ready-made fire-brigade also, it will have obtained a gift from a single branch of trade that is without precedent. In Bombay, a loan of 5 lakhs of rupees was raised by the Municipality to establish a brigade; and in London, the Metropolitan Board of Works paid £30,000 sterling to the Fire Insurance Association when taking over their brigade. It is clear that, the jute and cotton industries have already done a very great deal for the general public good; and the commercial community consider that the time has come when, in common justice, they should be afforded the relief prayed for, and the justice of such has been admitted by Government since 1878, and declared, moreover, in the last Municipal Act for Calcutta passed by this Council, Act II of 1888. The mercantile community cannot be expected to rest satisfied until this is granted.

“In conclusion, I would venture to say that, the Bengal Chamber of Commerce will never approach the Government of Bengal as a suppliant for

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legislative favours on behalf of any particular industry ; but it will come, asking that just remedies may be applied to redress a grievance and remove a wrong which, in the present instance, the Chamber does."

The Hon'ble MR. COTTON said:—"I only wish to trouble the Council with a very few words in reply to some of the arguments brought forward by the mover of this proposal and by the hon'ble member who has just sat down. At the last meeting of this Council, I referred to the principle maintained by the Hon'ble Mr. Woodroffe that, taxation in this matter of the fire-brigade, should be evenly spread among all branches of the community. There is much to be said in favour of that principle, and the learned Advocate-General has supported it with conspicuous ability. But he certainly appears to me to have failed to recognise the peculiar circumstances of this metropolis. He has described Calcutta as an 'extraordinary' city. This is the language, as I understand it, of sarcasm ; but if he had as thorough a knowledge of the town as I have, he would have used the word seriously. The position of Calcutta is not comparable to that of any large city in Europe. If there were no other difference, it would be this, that Calcutta is situated in the tropics or very near the border of the tropics. In a cold country fires break out repeatedly in residential houses and in shops, and they are due mainly to accidents occurring from the fires which are daily lighted in those houses. Fires, at certain seasons of the year, are burned in every room of each house. They are also due to the inflammable character of the houses themselves ; to the large amount of wood used in the furniture and in the wooden flooring.

"These are the circumstances which establish a radical distinction between European capitals and this city ; and if there were no other reasons which justify a distinction being drawn, in the source for the realization of funds for the maintenance of a fire-brigade, this one would be sufficient. The fire-brigade maintained in European cities would have to be maintained in all of them, whether there were large commercial warehouses in those cities or not. But, as I observed at the last meeting of the Council, it can admit of no dispute that, were it not for the existence of commercial warehouses, principally jute warehouses, in Calcutta, the brigade of this city would never have been maintained at its existing strength. In London, the majority of fires that break out are in residential houses, and the greater portion of the time of the fire-brigade is taken up in extinguishing those fires. I shall be succeeded to-day by the Hon'ble Mr. Lambert,

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who will be able to state to you, with more authority than I can, the proportion of time taken up by the present fire-brigade in extinguishing fires in jute warehouses, and in other dwellings including bastis. He will tell you that, there is no comparison between the amount of work done by the fire-brigade for warehouses and the amount done in bastis and private residences. And this is what I meant when I said that, the majority of important fires occurred in warehouses. By the word 'important', I mean important in the point of view of the fire-brigade. If a fire takes the brigade a week to extinguish, it is immeasurably more important than a fire which takes one hour to extinguish. Therefore it is that I said that, the majority of important fires occurred in warehouses, and that it was mainly on account of these warehouses, that the brigade had to be maintained at its present strength.

"Now, I shall recur to the observations of the Hon'ble Mr. Playfair. He observed, and observed justly, that great improvements have been effected in warehouses where jute is stored—improvements which no doubt greatly reduce the risk of fire. But notwithstanding these improvements, Sir, it is still the case, that jute warehouses pay a rate of insurance far and away above the rate paid by other buildings in this city. I attach great weight to this consideration. If it is a fact, and I am credibly assured that it is so, it is in itself sufficient to justify the special treatment of these warehouses by this Council. I hold in my hand a statement of the rates paid to one of the largest Fire Insurance Companies in this city, and it is there stated that, jute presses and jute warehouses pay a premium of three and a half per cent. That, in comparison with rates paid by other buildings, is absolutely a penal rate. Were it not that the jute contained in these buildings is an eminently inflammable material; were it not that there is great risk of this jute taking fire, such a high rate would certainly not be levied; and so long as the rate levied on jute warehouses is out of all proportion higher than the rates of insurance levied on other buildings in this city, so long will it be justifiable to levy a special fee from these warehouses, on account of the maintenance of the fire-brigade. This is a further reason why, in the opinion of the majority of the Select Committee, it was considered fair and reasonable that jute should still continue to pay special rates for this purpose.

"I entirely agree that it is exceedingly unfair that, the jute industry should continue to pay the whole cost of the fire-brigade. I recognise that the general community is undoubtedly benefited by the maintenance of the brigade and that they should pay some share of the cost; and this principle we have

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endeavoured to give effect to in the Bill before you. But it was also recognised by the majority of the Select Committee that, considering the inflammable nature of jute, it was reasonable that it should still continue to pay a large proportion of the cost. The learned Advocate-General observed that, the differential rates of tax contemplated by the Bill must be bad because they were condemned on all sides. Now, Sir, it is my experience that every measure of taxation will be opposed by people who are called upon to pay the tax, and I would indeed have been surprised if the Municipality, represented in this Council by my hon'ble friend the Chairman of the Corporation, and other hon'ble members who are also members of the Corporation, should have accepted with equanimity those additional charges upon the public which the Bill contemplates. I should have been surprised if the hon'ble gentleman, who represents the Chamber of Commerce, should not have protested on behalf of the jute interest. It is natural also that, those who represent the other particular interests affected should protest against any new form of taxation imposed upon them. But when I observe that the Bill is opposed to the bitter end on both sides, that on one side, it is argued that the whole rate should continue to be borne by the jute interest; and that on the other hand, my hon'ble friend the Advocate-General says: 'No, there should be no special rate on any commodity or any interest; let there be an equal rate on all alike'-when I see these extreme views taken up, I am disposed to think that we have adopted the only fair and equitable course, which I have been told more than once is impossible, when we have tried, as we have done, to steer a middle channel, avoiding either extreme, and to impose a differential rate, in proportion to the inflammability of the commodities affected and the degree of protection afforded and benefit derived."

The Hon'ble MR. LAMBERT said:—"I desire to say briefly, why I am unable to support the amendment brought forward by the learned Advocate-General. If the question now before the Council was the establishment in Calcutta of a fire-brigade for the first time, no doubt the case made out by the learned Advocate-General would be a very strong one; but the matter now under consideration is not, whether a fire-brigade is to be maintained but who is to maintain it; whether, in fact, any change is to be made. Therefore, before those principles which were accepted twenty years ago regarding the impost of taxation are set aside, we should not lose sight of the causes which rendered it necessary to establish and maintain an efficient fire-brigade. Up to 1872, Calcutta had no brigade worthy of the name; but in 1871, serious fires had broken out, endangering the safety

[*Mr. Lambert.*]

of the town, and these fires were caused by the laxity with which the jute trade was conducted. Therefore, several bodies—the Chamber of Commerce at their head—pressed on the Government the necessity of bringing the jute trade under better supervision and of organising an efficient brigade; and so in 1872, a fire-brigade was formed—not so large or costly as that now maintained, but that was the beginning of it. At first, steam fire-engines were stationed only at the head police office. Then the jute industry spread to the Suburbs of Chitpore and Cossipore, and the cry was, that better protection against fire was needed there. So in 1887, an out-station was established at Chitpore at an outlay of about Rs. 40,000. Meanwhile the Act had included Howrah, and it was soon urged on the Commissioner of Police that the fire-brigade arrangements, which had been sufficient for the general community at Howrah, were altogether insufficient for the protection of the jute industry there. So in 1889 at Howrah, too, an out-station was established at a further cost of about Rs. 40,000. It will be noticed, that these large outlays have been incurred in recent years. Now it seems that having got its fire-brigade, the jute industry want some one else to maintain it.

“It has indeed been suggested that, at the large mills and presses, the appliances for extinguishing fires are now so complete that the fire-brigade is not wanted. But this statement has yet to find general acceptance. So far as I am aware, at only one press is the equipment on such a scale that a large fire could be dealt with. At several others, something has been done to provide fire-appliances, but more, I think, to satisfy the insurance offices than to be prepared to extinguish a serious fire. Certainly the owners of the smaller warehouses, numbering about 160, have no fire-appliances at all. My experience is, that when a fire breaks out in a jute press, all who are interested—owners, managers and fire insurance agents—are on the look-out for the arrival of the brigade; and generally those interested in the fire, detain the brigade on the spot long after in the opinion of those responsible for the working of the brigade think that it could be removed without risk. Certainly, these jute fires tax the resources of the brigade more severely than any other fires. How great is the strain, is shown by the average period at which the brigade is employed at such fires. The records for 1888 to 1892 show this. During this period, 15 fires occurred in licensed buildings; and the average duration of the employment of the brigade at each fire, was a little over three days. During this same period, 141 large fires occurred in other places, and among these was the fire at Baliaghata,

[*Mr. Lambert; Mr. Wallis.*]

which lasted seven days. Yet the average period of attendance at these 141 fires was only five hours—five hours against three days!

“Taking into consideration, therefore, the fact that, in Calcutta the strength and cost of the fire-brigade has been fixed chiefly to meet requirements arising from the jute trade, I see no reason why that industry should now be relieved entirely of its liability to maintain the brigade. But there are good reasons why the burden should be lightened. Among these reasons, I may name two: one, that the conditions under which the trade is now carried on are widely different from those which existed twenty years ago, and that the risk of a fire spreading to contiguous buildings is thereby very greatly diminished—I cannot say with the learned Advocate-General, entirely removed, for it is not the case that fires in press houses never spread outside of the press premises. I can quote one serious instance. On the 20th of December, 1888, the Canal Jute Press caught fire, and the damage sustained amounted to Rs. 4,00,000. Sparks flew from this Press and ignited a large flat lying on the river laden with 17,890 maunds of jute, valued at Rs. 1,19,490, and the whole of this cargo was destroyed. My second reason is, that experience has shown that the general community benefits largely by the maintenance of the fire-brigade, which is now wholly supported by the jute industry. During the last ten years, the brigade has attended at only 25 fires in licensed warehouses against 219 fires in bastis, and 107 other fires. Therefore the jute industry is, in my opinion, entitled to very substantial relief. What that relief should be, will be best considered when the clauses of the Bill come under discussion.”

The Hon'ble MR. WALLIS said:—“It would scarcely have been necessary for me to have addressed the Council on this occasion but for a remark which had fallen from the learned Advocate-General in the course of his speech to the effect that, the Calcutta Trades Association had expressed its dissent to some of the provisions of the Bill, although in accord with its general principles. As Master of that Association, I deem it expedient to point out that, I am yet to learn in what way the Committee of the Association dissent from the provisions of the Bill. The Bill, as amended, has been considered by the Committee, and they are in complete accord with the principles of taxation recommended. The suggestions put forward by the learned Advocate-General and supported by the Hon'ble Mr. Playfair are not such as are likely to commend themselves to the approval of this Council, as they fail to adduce any grounds for the imposition of a general rate,

[*Mr. Wallis.*]

which have not already been duly considered and rejected. It will be within the recollection of hon'ble members that, throughout the discussions which have taken place in connection with the raising of funds for the up-keep of the fire-brigade, this question of an all-round rate to be levied on the general tax-payer by the municipalities has from time to time been advanced; has often to be put on one side as wholly unsuited to a place like Calcutta, where the risk of fire in the majority of buildings is so remote, and where the danger from warehouses for the storage of goods of a highly inflammable nature and in *bastis* presents the opposite extreme. Owing to the continued representations made to Government by those concerned, a Resolution, dated the 18th of February, 1891, was issued by this Government, appointing a most influential and representative Committee for the consideration of the question in all its bearings.

“This Committee held its first meeting on the 7th of April, 1891, at which those present were unanimous in the opinion that, it was manifestly unfair that any one industry should be saddled with the entire cost, as it was impossible to deny that the general public derived much benefit from the brigade. At this meeting it was admitted that, the jute industry should be taxed to the extent of one-half of the total cost of the brigade. At the second meeting, held on the 14th of the same month and year, this question of a general rate was freely discussed, but the majority of those present decided against its imposition; and at each of the five meetings held by this Committee, the question was brought forward but was as often vetoed, the Committee being of opinion that it was not desirable to place all buildings on an equal footing, and finally recommended that the cost should be met by several industries of a more or less hazardous nature, and partly by the general tax-payer. These lines have been followed in the Bill as amended.

“In like manner, when the Bill (as originally drafted) was referred to the Select Committee of this Council, this point of a general rate was discussed at great length, but the majority were against its adoption, accepting the principles set forth by the Committee of 1891. It may, therefore, be accepted that, the consensus of opinion of those most competent to judge is, that a differential rate is more suited to Calcutta than a general one. The Bill, as now amended, recognizes the claim to relief put forward on behalf of the jute industry; it provides that, goods of a less hazardous class shall pay a lighter rate than that imposed on highly inflammable goods; that *bastis* shall contribute a half per cent. rate, and it affirms the principle that, the general public should, in a still lesser degree,

[*Mr. Wallis; Mr. Risley.*]

(i.e., one-eighth per cent. on the value of property as assessed for municipal taxation), help in maintaining an institution, having for its objects the protection of life and property from fire.

"It, therefore, seems to me, Sir, that the recommendations made in the Bill must meet with the approval of the majority of the members of this Council, as being perfectly equitable in all the provisions referring to the raising of funds to meet the cost of the fire-brigade."

The Hon'ble MR. RISLEY said :—"I wish to say a very few words in support of the arguments in favour of the general principle advocated by the learned Advocate-General. He has laid stress very justly on the impolicy of imposing a special tax on a special branch of industry. Whilst his speech was going on, I was reminded of the analogy between this and the special rates charged on special crops of land. I venture to say that, if we were now discussing a Rent Bill, no words would be too bad, which for the rapacious landlord who should impose specially high rates of assessments on specially valuable crops. This case is just the same. It deals with an industry which is specially valuable and profitable—an industry which has brought prosperity to Calcutta by drawing trade to it—and you set to work and discourage the trade generally, by imposing a special property tax on those who are engaged in the industry. Under similar circumstances, a Continental Government would give the trade a bounty, as France and Prussia actually do in the case of beetroot sugar.

"Moreover, it is difficult to say, when you come to consider it, where this principle is to stop. It admits of almost unlimited application. You may tax horses and carriages and apply the proceeds to keeping up the roads, you may tax unwholesome trades for sanitation, and the dealers in indigestible articles of food for the support of the hospitals. Certainly, if you carry the principle to its logical consequence, so far from taxing the jute trade for the support of a lock-hospital, you would be bound to impose a poll-tax on the *demi-monde* of Calcutta. In that case, at any rate, there would be no question about the persons taxed getting their money's worth, which is more than can be said in the case of the jute warehouses. These, indeed, derive comparatively little benefit from the tax, because, as I understand, jute warehouses and presses have been much improved in their construction, and any fire which may break out will be pretty well circumscribed, as each building

[*Mr. Risley ; Babu Gonesh Chunder Chunder.*]

is surrounded by a high wall, and most of them are provided with fire and manual engines and extingueurs for the extinguishing of fire, so that the fire can hardly spread further.

"There is, moreover, another reason why persons connected with the jute trade do not benefit by the maintenance of a fire-brigade, because it is absolutely out of the question for the fire-brigade to think of putting out a fire which has once broken out in a jute warehouse; and, further, the general public are probably less injured by jute fires than by fires in other cases. The premises are carefully guarded, and the fire has a less tendency to damage the property of the general public than a fire which occurs in a basti. On the other hand, a fire occurring in a basti has a greater tendency to spread.

"Then there is the question, of the value of the property destroyed with reference to the proportion of the cost of maintaining the brigade. We ought to look to the interest of the general public. The general public do not know what may be the value of the property destroyed. What concerns them is, whether a fire is liable to spread. In the case of fires in jute warehouses, we are told that the fire is not liable to spread. In the case of a basti fire, it spreads so rapidly that the whole basti is on fire before the brigade can arrive at the spot."

"Then there is a minor point, as to the advantage of uniformity in legislation. If we are to legislate on any particular subject, it is no doubt a good thing to be guided by the experience of the rest of the world. We have had reference made to English experience, and to the practice at Bombay and Madras and Rangoon. I have also looked up the question and find, as far as I have been able to ascertain from the authorities to which I have had access, that the obligation of maintaining a fire-brigade is regarded on the Continents of Europe as strictly a municipal obligation. Endeavour is made to restrict fires as much as possible, by having very strict building regulations expressly with the object of preventing the occurrence of fires, and I know that houses on the Continent are very much more carefully built, so as to prevent the occurrence of fires, than are houses in England."

The Hon'ble BABU GONESH CHUNDER CHUNDER said :—"I should have had no hesitation in supporting the recommendation of the Select Committee if I found that, it was proposed to distribute the incidence of taxation on account of the fire-brigade on all those who derive benefit directly from it; but, as I find that it

[*Babu Gonesh Chunder Chunder ; Mr. Woodroffe.*]

proposes to levy a rate not only on basti lands but on pukka houses and other lands, I do not agree with the Committee. The Bill, as amended by the Select Committee, enables the Commissioners to levy a rate of eight annas per cent. on all basti lands, and a rate not exceeding two annas per cent. on all pukka houses and other lands. The amendment of the learned Advocate-General, if carried, will have the effect of reducing the rate from eight annas to four annas per cent. on basti lands, and of increasing the two annas rate on houses and lands to four annas. We all know that bastis are occupied by poor people, and any measure which will tend to lighten the burden of these people, should have our support. I entertain a very strong view, that pukka houses in this City ought not to bear any share of the cost of maintaining the fire-brigade; and as I find that the learned Advocate General's proposal of this all-round tax of four annas per cent. on occupiers of premises will lessen the burden on bastis, I think I cannot do better than support his amendment."

The Hon'ble Mr. WOODROFFE in reply said:—"Sir, there has been, if I may be permitted to say so, a not unprofitable discussion on this Motion of mine; and it is admitted that, if this matter were now before the Council for the first time, the case which I have attempted to lay before the Council is one which could not be satisfactorily met, that it is, in other words, a strong case. But it is said, and this is the only answer that has been attempted, that this is not now before the Council for the first time, and that the industries concerned ought to be satisfied with the partial relief secured to them by the Bill as it left the Select Committee. But I say with great submission that the whole question, whether these commercial interests should be subjected to taxation for the maintenance of the fire-brigade, is before the Council. It is because the present state of things is undesirable, because the injustice of it is apparent, that legislation has been recommended and held to be absolutely necessary.

"It is said that, the Committee of 1891 favoured a proposition adverse to that for which I am contending. But it is to be observed from the proceedings of that Committee that, the Chamber of Commerce was not addressed till the fundamental lines had been previously settled. Sir Henry Harrison stated so in express terms. When the Chamber and other bodies came before that Committee, they were met, so to speak, with a foregone conclusion on this point. But, notwithstanding that, the general principle was over and over again asserted after the door had been practically closed to its admission. In the

[*Mr. Woodroffe.*]

first meeting, at which Mr. Malcolm, the representative of the Chamber of Commerce, was present, he contended 'that jute warehouses should be placed on the same footing as regards taxation for the maintenance of the fire-brigade as residential houses, mills and depôts for goods other than jute', and quoted figures to show that, the value of the property (not jute) destroyed by conflagrations was nearly equal to the value of the jute which had been burned. He returned to the charge again at a later meeting and said that 'he could only repeat what he urged on the last occasion, namely, that to do equal justice to all and to conform to the practice of other countries, there should be equal taxation on all classes for the support of the fire-brigade', and that the proposal 'to reduce the fees on jute warehouses by 50 per cent. was only a tardy act of justice to jute industries; but it was not, in the opinion of the Chamber, that entire measure of justice which they claim, which consists in jute owners, being subjected to equal taxation with others whose goods are likewise protected by the fire-brigade.'

"It was in consequence of that position of affairs, that in a letter of this Government to the Government of India I find it stated that, the recommendations which the Committee arrived at were arrived at mainly by a sort of compromise and did not profess to be passed on any definite principle whatever. It was, in fact, the result of that species of drift which the late Sir Henry Harrison, to whose memory so just a tribute was paid by the Hon'ble Mr. Cotton the other day, pointed out, was not due to any deliberate policy on the part of the Government. For these reasons, I venture to submit that, the conclusions to which the Fire-brigade Committee arrived are not of much weight in this matter. It is true they did suggest that, the jute industry should be relieved to the extent of 50 per cent., but that suggestion was made tentatively. It was sought to ascertain if it was possible, whilst not ignoring that there existed great difficulty in carrying out that principle. It is said that, the Bill as it has left the Select Committee provides a final solution of the difficulty. But I venture to think that, in the attempted solution proposed by the majority of the Committee, so many serious difficulties exist that the solution can only be described, as Sir George Jessel once said of a case before him: 'It reminds me of nothing so much as a cullender, it is so full of holes.'

"It was suggested by the Hon'ble Mr. Cotton that, Calcutta is not so *extraordinary* a place as I spoke of it in the language of sarcasm, and that its

[*Mr Woodroffe.*]

position on the borders of the tropics, renders it incomparable to other large cities. Bombay is not so far from the equator as Calcutta. Rangoon is at about the same distance, and Madras is nearer the equator than Calcutta. Further, it is said that, but for the jute industry, the fire-brigade would not have been constituted in its present state of efficiency. That may be. But for the growth of inhabitants in this town, it would still perhaps be permeated with those large open sewers which existed some twenty years ago. The frightful mortality from cholera necessarily led to increased taxation for sanitary purposes. Could it be suggested that, an additional tax should be imposed upon persons coming into Calcutta, so as to prevent the population from growing and rendering it less necessary to construct sewers and other sanitary appliances? I trow not!

"Now as to the meaning of the word 'permanent', in regard to fires. It has been said that, those are important fires which for a length of time require the services of the fire-brigade. Surely that is not the test of importance in regard to fires! It may be of great importance to the fire-brigade as regards the amount of work it has to perform. But is it suggested that, those fires are therefore the more dangerous? Not so. Which really are, the most dangerous fires? The fires which are dangerous are, those which blaze and spread within so short a space of time that very often the fire-brigade is unable to come before the conflagration has most widely spread. I am therefore not surprised to find that, the time occupied in putting out fires in jute warehouses is three days in the one, and in bastis only five hours.

"There is one further matter to which I desire to refer. The Hon'ble Mr. Cotton referred to a paper which he laid before the Select Committee with respect to the rate of insurance, as showing that jute presses paid a premium of three and a half per cent. The hon'ble gentleman said that, a rate of three and a half per cent. in jute press-houses is an excessive rate as compared with the rates of insurance on godowns with loose jute (2 per cent.), and on baled jute (one per cent.), and one-eighth per cent. on private houses. But I wish to draw the Council's attention to the note, which is set opposite to that statement, in the paper. In that note, the Commercial Union Company through their Manager point out that, the premium on jute presses is three and a half per cent.; such premium is subject to a deduction of from 5 to 15 per cent., according to the nature of the appliances for putting out fires. But there is another note, and that the latest quotation which the writer had heard of was, three and a half per cent. less 30 per cent., or nearly one-third; so that the rates have come down to one-third of three and a half per cent.

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"One word more as to another matter, and I conclude. It is with reference to the observation of the Hon'ble Mr. Lee dealing with the question of Act II of 1888. I had not forgotten the language of section 37. I did not refer to it, because it is irrelevant. It is irrelevant, because when the Municipal Act was passed the cost of the fire-brigade was borne by the jute and other industries, and the amendment of the Fire-brigade Act was not then in the contemplation of the Legislature. Consequently, although section 36 says that the maintenance of the fire-brigade is one of the proper objects of municipal expenditure, it did not find a place in section 37. The object of my amendment is, to remedy that state of affairs.

"The Hon'ble Mr. Lee referred at some length to the discussion which took place on the passing of Act II of 1888, with respect to education. But with every respect for educational projects, I, for one, do not see that the preservation of life and the protection of property from fire stand on the same footing as education.

"Again, it is observed that, there is a project here of having special rates which extend to all classes of property, and in that, I am at one in saying that, I recognise to the full the propriety of the imposition of these rates, if there are to be differential rates on occupiers rather than upon the owners of houses. That, however, is a matter for subsequent consideration.

"I do not make any observations about the proportion of jute fires to other fires. I could not follow, though with every desire to do so, the Hon'ble Mr. Lee in his attempted explanation of this matter. I still understand him to say that, 90 per cent. of the property consumed belonged to the jute industry. With the Hon'ble Mr. Risley, I venture to express the opinion that, the value of property consumed is no element whatever in the consideration of the matter now before the Council.

"The time has now arrived in which this question, which has been so repeatedly brought forward, but which has hitherto not received that full discussion which is necessary, should receive its final solution. There can be but one final solution—the acceptance of the principle of a general rate of taxation. If that solution is not arrived at on the present occasion, I feel sure that the time will come when the justice and fairness of the demand, which I now formulate in this Council in this matter, will render itself more and more apparent."

The Hon'ble Mr. Woodroffe's Motion being put, the Council divided:—

Ayes 4.

The Hon'ble Mr. Playfair.
The Hon'ble Babu Gonesh Chunder
Chunder.
The Hon'ble Mr. Risley.
The Hon'ble Mr. Woodroffe.

Noes 7.

The Hon'ble Maulvi Syed Fazl Imam,
Khan Bahadur.
The Hon'ble Mr. Wallis.
The Hon'ble Dr. Mahendra Lal Sircar.
The Hon'ble Mr. Lee.
The Hon'ble Mr. Lambert.
The Hon'ble Mr. Cotton.
The Hon'ble Mr. Allen.

So the Motion was negatived.

The Motion, that the Report of the Select Committee be taken into consideration in order to the settlement of the clauses of the Bill, was then put and agreed to.

The Council adjourned to Saturday, the 25th February, 1893.

CALCUTTA; }
The 8th March, 1893. }

C. H. REILY,
Assistant Secretary to the Govt. of Bengal,
Legislative Department.

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

The Council met at the Council Chamber on Saturday, the 25th February, 1893.

Present:

The HON'BLE SIR CHARLES ALFRED ELLIOTT, K.C.S.I., Lieutenant-Governor of Bengal, *presiding*.

The HON'BLE J. T. WOODROFFE, *Offg. Advocate-General*.

The HON'BLE T. T. ALLEN.

The HON'BLE H. J. S. COTTON, C.S.I.

The HON'BLE H. H. RISLEY, C.I.E.

The HON'BLE J. LAMBERT, C.I.E.

The HON'BLE H. LEE.

The HON'BLE DR. MAHENDRA LAL SIRCAR, C.I.E.

The HON'BLE A. H. WALLIS.

The HON'BLE GONESH CHUNDER CHUNDER.

The HON'BLE P. PLAYFAIR.

The HON'BLE MAHARAJAH RAVANESHWAR PROSAD SING BAHADUR.

NEW MEMBER.

The HON'BLE MAHARAJAH RAVANESHWAR PROSAD SING BAHADUR took his seat in Council.

LICENSED WAREHOUSE AND FIRE-BRIGADE BILL.

The Hon'ble Mr. COTTON moved that the clauses of the Bill, for the regulation of Warehouses and the maintenance of a Fire-brigade, be considered for settlement in the form recommended by the Select Committee.

The Motion was put and agreed to.

The Hon'ble Mr. WOODROFFE moved that, in clause (9) of section 3, the word "cōir" be omitted.

He said:—"It is right that I should explain how, notwithstanding that the Bill^a as settled by the Select Committee, of which I was a member, deals with

'coir' as an inflammable substance, this amendment comes to be moved by me. At the time when the Bill was before the Select Committee, a Memorial was placed before us from the Secretary to the Calcutta Trades' Association, in which it was urged that, 'coir' was not inflammable; that if thrown on a live fire it would not blaze, but only smoulder; that seventy-five per cent. of the rope made in Bengal is made of imported coir yarn, and that during the eighty years these roperies had been in existence, no fire had occurred in them.

"I believe the Select Committee were much impressed by this Memorial; and they would not have included 'coir' amongst the highly inflammable substances, were it not for a fire having occurred in which a considerable amount of coir had been destroyed. Under these circumstances, 'coir' was put into the clauses of the Bill when it was passing through the Select Committee. Since then, a further representation has been made on the subject, not only to myself but also, I believe, to other members of the Council, with the result that we are satisfied that the article, though inflammable, is not of that extremely inflammable character which would justify its retention in clause (9) of section 3 of the Bill. It can, however, hereafter be dealt with under section 26, clause (a), of the Bill, which provides that, the Commissioners may, for the purpose of further providing the cost of the fire-brigade, levy a rate not exceeding two and-a-half per centum on buildings employed for the storage of any other inflammable substance or thing not specifically mentioned in clause (9) of section 3 of the Bill. With these explanations and observations, I move this amendment."

The Hon'ble MR. LAMBERT said:—"As far as I am aware, there has been only one fire in a godown in which coir and cocoanut fibre is stored, and that occurred on the 11th of January last. It was not a very important fire: and there are not many store-houses which would contribute to this tax, if coir were included amongst the inflammable articles. On these grounds, I support the amendment."

The Hon'ble MR. WALLIS said:—"Since this question was considered by the Select Committee, it has been represented to me by one or two firms interested in the coir industry that, 'coir' should not be included amongst goods of a highly inflammable nature, as coir yarn of itself will not burn. I am glad to hear the Hon'ble Mr. Lambert say, that he has no knowledge of any other case of fire in a coir godown. I may mention, that the fire which recently took place in

[*Mr. Wallis ; Mr. Playfair ; Babu Gonesh Chunder Chunder.*]

Esra Street was in a very small godown about 50 feet long by 10 feet by 8 feet in measurement, which contained 3,500 bundles of coir of 30lb each and 50 bales of coir fibre. Out of this, 2,100 bundles of coir yarn and the 50 bales of coir fibre were untouched by fire ; the remaining 1,400 bundles were damaged, but half the yarn was picked out the next day and sold: not a single bundle was wholly burnt, and the damage was chiefly confined to four inches of the ends of the bundles. The fire was caused by the mats in which the fibre was packed catching fire, and when these were burnt, the fire was deprived of fuel and did not spread. The godown adjoining, which was only separated by a wooden door, was burnt through, and yet the coir yarn in that godown, though resting against the door, did not communicate the fire to the contents. The fire broke out at 7 P.M., and for two hours after the brigade arrived, there was no water available; yet the fire was put out about midnight. This shows, that a coir godown is not so dangerous as to justify it being classed under the definition of 'warehouse'

The Hon'ble MR. PLAYFAIR said:—"I support the amendment proposed by the learned Advocate-General. Coir, I understand, is not inflammable; neither is ship-chandlery as distinguished from the articles separately mentioned under clause (9) of section 3, nor is linseed-oil; and when the vendors of these articles realize, as their more alert neighbours have done, that their godowns and yards are about to be specially taxed for the support of the fire-brigade, it is fully to be expected that they, too, will raise a protest. I would suggest, with your Honour's approval, that 'ship-chandlery' and 'linseed-oil' be also omitted from clause (9) of section 3 of the Bill. And if your Honour will permit this amendment to be put to the Council without formal notice, I beg leave to submit it."

The Hon'ble MR. WOODROFFE's Motion was put and agreed to.

The Hon'ble MR. PLAYFAIR's motions that, in clause (5) of section 3, the words "nor linseed-oil" be inserted after the figures "1886", and that in clause (9) of the same section, the word "ship-chandlery" be omitted, were put and also agreed to.

The Hon'ble BABU GONESH CHUNDER CHUNDER said:—"As the amendments, Nos. 2 to 6 in the List of Business, standing against my name relate to the same matter, I ask permission to refer to them together as one amendment.

[*Babu Gonesh Chunder Chunder.*]

The matters involved in these amendments, relate to the power of the Commissioners to grant or refuse licenses. The Select Committee have introduced an alteration in section 6 of the original Bill, the effect of which is, to withdraw the power of granting or refusing licenses from the Commissioners and to put that power in the hands of the Chairman. The system of granting licenses to warehouses was first introduced by Act IV of 1866, which provided that licenses should be obtained from the Justices. Then Act II of 1872 repealed so much of Act IV of 1866 as related to the granting and refusing of licenses to jute warehouses, and that Act provided that, it should be within the discretion of the Justices at a special meeting to grant or refuse licenses; and Act V of 1879, conferred those powers on the Commissioners at a special meeting. Act IV of 1883, which repealed Act V of 1879, also retained these powers in the Commissioners at a special meeting.

"The Committee which was appointed in 1891 under the presidency of Sir Henry Harrison recommended, amongst other things, that the power of granting licenses should remain with the Municipality, and the Bill, which was introduced into this Council by the late Sir Henry Harrison, than whom I may say, without fear of contradiction, few persons can claim greater experience in these matters, left the power of the Commissioners in this behalf untouched; but the Select Committee have thought fit to withdraw this power from the Commissioners. They, however, did not assign any reason in their Report, why this power has been withdrawn from the Commissioners. They merely say, that this power has been reserved to the Chairman; but why it has been taken from the Commissioners and given to the Chairman, does not appear. Nor do I find anything in the statement made by the Hon'ble Member in charge of the Bill, when presenting the Report of the Select Committee, showing why it is, that the Select Committee thought fit to take away this power from the Commissioners.

"It seems to me, Sir, that this proposal of the Select Committee is opposed to the spirit of Local Self-Government, which, I take it, it is the intention of the Government of this Province to encourage, develop and extend as far as practicable. With reference to this provision of the amended Bill, I find that the Commissioners have sent in a report in support of my amendment, in which they say:—

"Section 8 of the Bill modifying section 6 of the present Fire-Brigade Act (Act IV of 1883, B.C.)—The Commissioners must beg leave to protest against this section which

[*Babu Gonesh Chunder Chunder; Mr. Playfair.*]

deprives them of the power which they now possess to grant licenses to jute warehouses, and vests this power in the Chairman or in a Committee appointed with the consent of the Chairman. This provision is in conflict with the principle which runs through the whole of the present Municipal Act, by which the Commissioners in meeting direct and control the proceedings of the Chairman in all matters. Nor, indeed, has any case been made out for this change in the law. For, in the only instance where there has been some hesitation on the part of the Commissioners to grant a license to a jute warehouse, *viz.*, in respect of premises No. 15 Kassi Mitter's Ghat Street, belonging to Messrs. Finlay, Muir & Co., such license was eventually granted on the conditions suggested by the Commissioners being accepted by Messrs. Finlay, Muir & Co. And even if it were admitted that the Commissioners made a mistake in this case, they submit that one isolated instance like this is not sufficient ground to justify the withdrawal from them of this power, which they claim that they have on the whole satisfactorily exercised.

"I find that the Hon'ble Mr. Lee, the Chairman of the Corporation, was a member of the Select Committee of the Council on this Bill; but whether in agreeing with the Committee he referred the matter to the Commissioners and obtained their assent to this provision or not, does not appear. We find, however, that the Commissioners themselves protest against this alteration, and ask that the power of granting licenses be restored to them. As no reason has been assigned why this power has been taken away from the Commissioners, I submit that it ought not to be taken away; and if this view is accepted by the Council, section 9 of the Bill will be unnecessary. I therefore move that, in section 5, the words 'Chairman of the' be omitted, the effect of which will be to restore the power which the Commissioners have exercised for over twenty-six years."

The Hon'ble MR. PLAYFAIR said:—"The views of the mercantile community, including the Hydraulic Press Association, upon the amendment proposed by the hon'ble member, may be found in the letter addressed by the Chamber of Commerce, dated the 22nd of September last, to the Government of Bengal, and are couched in these words which I ask permission to read:—

'In dealing with the general question of the grant of a license, the Committee of the Chamber of Commerce would point out that, under the existing Act, the machinery employed is as cumbrous and unbusiness-like as it is possible to conceive. By section 6 of Act IV (B.O.) of 1883, the granting of a license rests *within the discretion of the Commissioners at a special meeting.*' It is impossible that such a system should work smoothly or well. The Committee would therefore suggest that, however the questions dealt with in this letter may be settled, there should be a provision of law confining the granting, refusing, cancelling or re-granting of licenses, if licenses are to be resorted to, to a small working committee, composed of, say,

[*Mr. Playfair ; Mr. Woodroffe.*]

the Chairman of a municipality and three or four Commissioners holding office for a given time.'

"I believe I am correct in saying that, out of respect to these views, the Select Committee drafted sections 6, 7, 8 and 9 of the Bill now before Council, conferring power upon the Chairman of the Commissioners to grant licenses. If the procedure in the granting of licenses has been 'unbusiness-like' and 'cumbrous' in the past, when only a limited number of licenses have been required in connection with jute and cotton warehouses, the inconvenience to the public, under the same system, is likely to be much enhanced by the additional number of licenses made compulsory on trades specified in clause (9) of section 3 of the Bill. It has become all the more necessary, therefore, that the routine observed in the consideration and granting of licenses should be altered. It is a general experience, that large Committees impede and protract the despatch of business, and, in public estimation, the Commissioners in general meeting have not escaped from this fault. I hold that, a license should be obtainable by any person whose premises are constructed in conformity with the requirements of the Act and are situated in a locality recognized as suitable for the trade. Such license should be forthcoming promptly after inspection, and the inspection should be made on application. To protect traders from inconvenience and possible loss, it is necessary that it should be so. It has been a great hardship to jute merchants to have to wait weeks, and in some instances many months, before a license is granted, and while the Municipal Commissioners in general meeting assembled, hold an academic discussion over the application. I cannot, therefore, support the amendment proposed by the hon'ble member."

The Hon'ble MR. WOODROFFE said:—"I feel bound to oppose this motion. By grouping all these motions together, the hon'ble member has not, I venture to think, a little obscured the real question at issue. As regards the proposed amendment to section 5, for instance, it is obviously unnecessary for an applicant for a license to do more than to apply in writing to the Chairman of the Commissioners. The case is the same as regards the proposed amendment of section 6. The real question is in respect of sections 7 and 8, and the suggested omission of section 9 which provides that, the Commissioners can have, and in all probability will almost invariably have, in the form of a Special Committee therein provided for, the power to exercise the functions of the Chairman under this Act with his consent. It appears to me that, it is not only on the ground of the delays which have taken place in the

[*Mr. Woodroffe ; Mr. Cotton.*]

granting of licenses, as explained to us in Select Committee, but also that there has been not unfrequently something which is described, on the other side of the Atlantic, as 'lobbying'—various persons putting pressure on the Commissioners to vote for the grant or refusal of licenses—that it is eminently desirable that, the power of granting or refusing licenses should be vested in the Chairman, and, with his consent, in a Special Committee of the Commissioners. The Select Committee, in framing this section of the Bill, had in view the selection of Commissioners who, from their position, knowledge and experience, would be able to exercise proper and due control in the matter of granting or refusing licenses.

"I cannot, however, sit down without referring to the observation of the hon'ble mover of these amendments that he did not know whether the Hon'ble Mr. Lee, who was the Chairman of the Corporation and a member of the Select Committee, had the consent of the Commissioners to vote in the manner in which he did. It seems to me that, there is involved in that observation a suggestion which is not tolerable. I venture to assert that hon'ble members of this Council, whether in Council or in Select Committee, do not stand in the position of delegates, and are not, and cannot for one moment be, supposed to be bound by any orders or any directions emanating from any source whatever "

The Hon'ble MR. COTTON said:—"I think it possible to suggest an arrangement which may meet the suggestion of the hon'ble mover of these amendments, and also, perhaps, be accepted by the gentlemen opposite who have opposed it. I do think there is considerable force in the contention of the Hon'ble Babu Gonesh Chunder Chunder that, the innovation introduced in the Bill is an encroachment on the powers which have been exercised for a great many years by the Municipal Commissioners of Calcutta, and I would be exceedingly reluctant to identify myself with any such encroachment. But this is due, I think, mainly to the fact that, as the law now stands, licenses can only be granted by the Municipal Commissioners at a special meeting convened for the purpose. This means, in effect, that the whole of the Commissioners in a body deliberate on the question; and there can be no doubt whatever that, when an executive matter of this kind is entrusted to a representative body of men like the Commissioners, it is apt to be badly handled, it is apt to be greatly delayed, and, as the learned Advocate-General has pointed out, there is great risk of what he has described as 'lobbying'

[*Mr. Cotton ; Mr. Wallis.*]

or 'backstairs influence'. I certainly think that, it is very undesirable that questions of this nature should be taken up at a special meeting of the Commissioners. At the same time, I do not think sufficient cause has been made out for withdrawing the power of granting these licenses from the Commissioners altogether ; and I conceive that this question of granting or refusing licenses to jute warehouses is, eminently, a power which should be dealt with by a Select Committee of the Commissioners appointed by the Commissioners for the purpose.

"This suggestion will, I believe, meet with the Hon'ble Babu Gonesh Chunder Chunder's acceptance, and I hope that hon'ble members opposite will not object to it. It will come to this, that instead of the power resting in the Chairman and the Chairman approving of the appointment of a Select Committee for the purpose, the power will rest in the Commissioners and the Commissioners will appoint a Committee. In this way, the rights of the Municipal Commissioners will not be in any way interfered with, while the matter may expect to receive as prompt and fair treatment as it would do under the present provisions of the Bill. I may add, with regard to the question of despatch in dealing with these applications, that it is dealt with by a separate section of the Bill (section 7), to which I see no objection has been taken ; and if that section becomes law, I do not think there can be any reasonable grounds for apprehending unnecessary delay in the disposal of applications for the licensing of warehouses.

"If this suggestion of mine meets with the approval of the Council, the necessary verbal alterations needed in the Bill will be drafted without difficulty by the Secretary. I do not wish to commit myself to them while addressing the Council."

The Hon'ble MR. WALLIS said:—"I think the hon'ble mover of the amendment has rather overrated the danger to municipal authority and privilege, from the adoption of the recommendations of the Select Committee. The object, as I understood it in Select Committee, was to appoint a Special Committee to consider these questions of granting licenses where applications are submitted, but I cannot agree with the Hon'ble Member in charge of the Bill that, a Special Committee should be appointed on each occasion. [The Hon'ble MR. CORRON said:—"My idea was, that a Standing Committee should be appointed ; not a Special Committee in each case."] Then, I fail to see the difference between the

[*Mr. Wallis ; Mr. Lee.*]

proposal made by the Hon'ble Mr. Cotton and the provision contained in the Bill. As I take it, the effect of the amendment proposed by the Hon'ble Babu Gonesh Chunder Chunder would be, that the existing Act shall remain in its present form. It has been shown by the Hon'ble Mr. Playfair, that the working of this portion of the Act has proved unsatisfactory; that it has caused endless delays, and consequent inconvenience and loss to those applying for licenses. The object, and I think the effect, of section 9 of the Bill will be the appointment, with the sanction of the Chairman of the Commissioners, of a Special Committee which would always consider all applications for jute licenses or the licensing for places coming under the definition of 'warehouses', and I think such a Committee would be better able to do the work than a Committee which may be appointed from time to time. I see that the Committee of 1891 recommended that, this power should be left in the hands of the several municipalities concerned, and the proposal in the Bill provides that, the granting or refusal of licenses will be in the hands of a certain number of the Commissioners specially appointed by their colleagues on that behalf."

The Hon'ble MR. LEE said:—"At the first meeting of this Council this Session, Your Honour observed, in explaining why the Fire-brigade Bill should be proceeded with while other measures should be for the present dropped, that—

'The Fire-brigade Bill is one of purely local interest, and the interests concerned in it are interests which, I understand, will be represented in much the same way in the revised Council as they are now. I believe, for instance, that it is intended that the Calcutta Municipality shall be represented in the enlarged Council, and for that reason, I obtained sanction to the appointment to the Council of the Chairman of the Calcutta Corporation to represent the Municipality while the present Bill is under discussion, in order that the Municipality may not be worse off but may be as fully represented now as hereafter.'

"Sir, an executive officer who, during the eighteen years that he has had the honour of serving Her Majesty, has steadily set his face against the manufacture of speeches, as calculated rather to hinder than to advance work, must be but an inefficient spokesman of the Municipal Commissioners. But the duty has been thrown upon me, and I must endeavour to meet it.

"The principles that have hitherto guided the Legislature, in respect of the imposition of taxes and the granting of licenses under the Jute Warehouses and Fire-brigade Acts, are now being attacked in more ways than one. The

[*Mr. Lee.*]

sums concerned are comparatively small, but the principles involved are important. The first principle that has been attacked has been, that the Sanitary Funds of the Municipal Commissioners should not be whittled away. That attack was repelled last Saturday. It will have to be met again to-day. The next principle that is attacked is, that the Municipal Commissioners of Calcutta should continue to have the control of the location of the objectionable trades in the City—objectionable from whatever cause. At present, the Municipal Commissioners have the power, and exercise it, of locating hide godowns, mills for the pressing of oil, for the crushing of bones, offensive and dangerous trades of all kinds; and it is suggested that, they should not have that power as regards the location of jute warehouses. There is only this difference between their powers in respect of hide godowns and the like and jute warehouses that, a special safeguard is added to the public as regards jute warehouses. That, I understand, was the cause of the introduction of the words 'at a Special Meeting' in the last law; that only at a special meeting, can the Commissioners give sanction to the licensing of new jute warehouses. In respect of all other objectionable and offensive trades and dangerous trades, applications for licenses come to the Secretary to the Corporation. The responsible officers of the Corporation, the Health Officer and the Engineer, report, and the Chairman, as a rule, grants or refuses the licenses without any further ado. In doubtful cases, he refers the papers to the General Committee, and the proceedings of the General Committee are then confirmed or rejected in general meeting. Now, Sir, it is proposed to make jute warehouses an exception to this general rule, and not only to take away this special safeguard, that is supposed to be added to the public by means of which the fact becomes publicly known when it is proposed to open a jute warehouse in a particular spot, so that the owners of adjacent properties might protest if need be, but it is proposed to take away altogether the controlling voice of the Commissioners as a body in respect of licenses for jute warehouses.

"The general principle, as I have shown, is, that the Chairman acts in executive matters on his own responsibility, but subject to the control, in special cases, of the Commissioners. In matters of this kind, really small matters but matters of sentiment, no wise Council, and I am sure not this Council, will interfere unless a strong case is made out to necessitate the interference. What case has been made out? I have taken the trouble to go through the instances in which the Chairman and the Commissioners have for a time differed, as to whether licenses should be granted or should not be granted to jute ware-

[*Mr. Lee.*]

licenses. I find that since the 3rd of March, 1887, there have been but four such cases, and in the end, in each of those cases, a satisfactory solution has been come to and the Chairman and the Commissioners have come in accord, the Chairman's view always prevailing. I believe that the real cause for this suggested change has been, the delay regarding one particular license. In that case, a license has been granted. It was a doubtful case. I myself thought that the license should have been granted from the first; Sir Henry Harrison thought the same; the voting was very close but it was a doubtful case; there was no cart space, and frequently it has been required that there should be cart space. It was not the licensing of a new warehouse, but simply the licensing for a particular purpose, of a shed, which had already been used for the purposes of a warehouse. It was simply, that a license should be granted for sorting jute in a shed where warehouse work was being conducted. So that really it was not an extremely important matter, though much has been made of it. In regard to the Report from the Municipal Commissioners, which has already been referred to twice, I must inform the learned Advocate-General that I did not sign that Report. I did not sit as a member of the Committee when it framed the report, and I have only made two marginal notes in the report. Unfortunately, the letter with which I forwarded this Report, in my capacity of Chairman, to the Secretary of the Legislative Department has not been put before the Council, because of an accident. The letter went to the wrong Secretary; but I explained in that letter that, I did not form a member of that Special Committee. However, the remarks of that Committee, on this particular point at all events, have my entire concurrence where they say:—

‘Even if it were admitted that the Commissioners made a mistake in this case, they submit that one isolated instance like this is not sufficient ground to justify the withdrawal from them of this power, which they claim they have on the whole satisfactorily exercised.’

“Since the year 1887, there have been refused altogether 13 applications for licenses, and four were pending when the statement, I hold in my hand, was prepared. In one case, the reasons given for refusing a license were, that the site was unsuitable and no passage was left convenient for the fire-brigade. That was the one case which was refused in 1887. Five cases were refused in 1888-89: two cases because no plans were supplied; two for want of cart space, and one, because the site was both unsuitable and the cart space was insufficient. In 1889-90, one application was refused for want of cart space; in 1890-91, two were refused; one because no plan was submitted and one for

[*Mr. Lee ; Mr. Allen.*]

want of cart space, and last year four were refused, one for want of cart space and three because no plans were submitted. On the other hand, the number of applications sanctioned was 24.

“Without pressing on the Council in this case the wisdom of Paschal’s aphorism, that ‘much of the mischief of this world would be avoided if men would be but content to sit quiet in their parlours’, I trust that the Council will see that it would be discreet to let well alone. I have had to listen to a certain amount of raillery aimed at the Commissioners, of whom I am Chairman. The consideration whether, it is possible or impossible to inflict physical hurt on a Corporation, whether it is possible or impossible that in the hereafter the seventy-five Commissioners can be found congregated around the throne of ‘imperial Satan’, is no argument. As Chairman, I recognize the compliment offered in this proposal, but I would beg respectfully to decline it when it involves a slur on the co-adjutors with whom I have worked daily, almost hourly, in harmony for the last three years. I support the amendment of the Hon’ble Babu Gonesh Chunder Chunder if, as I understand, he accepts the suggestion of the Hon’ble Member in charge of the Bill.”

The Hon’ble MR. ALLEN said:—“I am at a considerable disadvantage in dealing with the amendment before us, having very partially and indistinctly heard what has fallen from the hon’ble members who last addressed the Council, the Hon’ble Mr. Lee and the Hon’ble Mr. Cotton, and therefore I must ask to be excused if, in any way, I blunder over their explanations of the subject under discussion. The case seems to me a very simple one. The Bill, having been introduced into this Council, was referred to a chosen number of its members, in order that they might examine it closely and make their report to this Council. It is to be presumed that, in selecting the members of that Committee, the Hon’ble Member in charge of the Bill selected those whom he thought most likely to be conversant with the matters which would come before them, and most competent to offer an opinion which this Council would be wise to accept. Well, Sir, this Bill was made over to those members, and after repeated meetings, discussions and consideration of the papers placed before them, and collecting all the information that could be obtained, they have submitted a report to this Council and they have recommended that, the granting of licenses should rest with the Chairman of the Commissioners, subject to that modification which section 9 provides. The hon’ble

[*Mr. Allen.*]

member opposite has, however, brought forward an amendment which, as far as I can understand his reasons, has no other foundation than the fact that, in former times, the grant of licenses was not in the Chairman but in the Commissioners. That fact, no doubt, had considerable influence with the Select Committee, and was given full weight to before they recommended any departure from the previous practice; and I think it would be singularly unwise for this Council to revert to that old discredited practice, simply because it was the old practice. I do not very well understand what the suggestion of the Hon'ble Member in charge of the Bill has been. Apparently, he is going half-way to meet the amendment, and I do not see how, if that is his intention, he can at this stage propose any change. The amendment before the Council, is either to be accepted or to be negatived. When a decision has been passed upon that amendment, it will then be open to the Hon'ble Member in charge of the Bill to consider what modification he thinks proper. But, as far as I understand his amendment, it is, I believe, nothing more than what is already provided for in section 9. He proposes that, the Commissioners shall elect a few of their number as a Special Committee to deal with the matter. That is exactly what is laid down in section 9. The section runs thus:—

‘With the consent of the Chairman of the Commissioners, any Special Committee of the Commissioners, not less than three or more than five in number, whom the Commissioners in meeting shall in that behalf appoint, may exercise the powers and discretion under this Act vested in the Chairman of the Commissioners.’

“That is what I understand the Hon'ble Mr. Cotton proposes, with this exception, that possibly he does not require the consent of the Chairman as a preliminary. In no way is that suggestion before the Council. The question is, whether we should accept or reject the amendment of the Hon'ble Babu Gonesh Chunder Chunder.

“Frequent reference has been made to the late Sir Henry Harrison; his sayings and opinions have been dragged into this discussion and he has been appealed to as if he were a sort of veiled prophet, whose opinions are to be accepted, simply because they were his. When the Municipal Consolidation Bill was passing through this Council, I had the opportunity of sitting day after day at that table with Sir Henry Harrison; when in Select Committee we were discussing the clauses one by one, it was his repeated remark, and a point he strongly insisted upon, that such cases as these, the making of appointments, the granting of license, executive matters of that kind, were exactly the business

[Mr. Allen.]

which Municipal Commissioners are totally unfit to be entrusted with. For, whenever the case of individuals came before them they were solicited out of doors by the parties interested.

"The learned Advocate-General has also alluded to the practice of 'lobbying', as a possible danger. I certainly consider that the people of this country have nothing to learn from those across the Atlantic, and that the art of outdoor nobbling members is as well understood here as it ever will be in America. It is urged, that, if this function be left with the Municipal Commissioners of Calcutta, the trade of Calcutta will be exposed to certain inconveniences. *A priori* it would seem to anybody, that an executive matter like this is not a proper thing to be discussed by some 70 or 80 men and carried *yea* or *nay*, simply by a majority; yet I have no doubt that those who are interested in procuring licenses, if they go about it in the right way, would never fail to obtain a majority or be refused a license. But I cannot understand how any person, who really values the principle of Local Self-Government, can desire that such temptations to divert the Commissioners from a straightforward mode of discharging public functions should be put before them. It is not wise to trust little children in sweet shops; and certainly those who value Local Self-Government should desire to keep the Commissioners to their proper functions of advising, discussing general measures, passing general resolutions and controlling their Chairman, but not of dealing in detail with matters of this nature, where private interests are so much involved.

"The hon'ble member, who last sat down, has spoken as if he had been singled out and a personal compliment was paid to him by this provision in the Bill. Has the hon'ble member a life-estate in the Chairmanship of the Calcutta Corporation? But I was not aware, Sir, that when a clause of this kind is put into a law, declaring that certain duties shall be discharged by a Chairman or other public officer, that any compliment whatever is meant to the individual who for the moment happens to be Chairman or fills the office designated. I protest against such an idea. In passing Bills here, we are supposed to make provision for something more than one or two years ahead. I am aware that the Acts of this Council have a very limited life, and there is hardly one of them which has lasted above five years without amendment. But we must not assume that this will be the fate of this Bill; and even if it

[*Mr. Allen; Mr. Lambert*]

exists for only five years, what probability is there of the hon'ble member opposite being the Chairman of the Municipality for that period?

"But putting all these considerations aside, I will give one reason why, in my opinion, the Chairman of the Commissioners is the proper person to be trusted with this function, and not the Commissioners. When a function of this nature is thrown upon a large body of some 70 or 80 persons, it is impossible to attach the responsibility when that function is dishonorably, or arbitrarily, or vexatiously performed. But when we throw the duty upon the Chairman of the Commissioners, if he acts arbitrarily, the responsibility can easily be fixed; and the fact that he is acting under this sense of responsibility, is no small guarantee and security for the public. I quite believe that the Chairman of the Calcutta Corporation may be as weak, as arbitrary and as oppressive in the discharge of his functions, as the Commissioners themselves; but if he is, it is perfectly plain to see where the fault lies, and the indignation aroused by such behaviour will probably lead to a change.

"For this reason, therefore, that by throwing the responsibility upon the Chairman we know to whom to attribute any misconduct. I say that this alone is a good ground why the Report, which has been made to this Council by the Select Committee, should be accepted and the Bill should not be altered in the sense of this amendment."

The Hon'ble MR. LAMBERT said:—"I must take leave to doubt, whether the amendment put forward by the hon'ble mover represents the unanimous views of the Commissioners. The Council will notice, that the question has never been brought before the members of the Corporation in meeting, nor has the Report of the Special Committee been presented to the general body of Commissioners. I believe that many Commissioners agree with me in thinking that the section of the Bill, as it now stands, is a wise one. In the first place, it is of great importance that applications for licenses to store jute should be dealt with promptly; but there were many instances in which this had not been the case. It was this consideration, which led to the framing of the clause which it was sought to amend. Then, again, it is desirable that licenses should be granted with due regard to the convenience of the general public, and this was what the framers of the Act had in view when cart space was required. Over and over again have applications been referred to me for my opinion by the Chairman of the Corporation, and over and over again have I urged that, in the interests of

the general community, licenses should not be granted when there is no cart space and when obstruction to the ordinary traffic in the streets would ensue. These remonstrances, on my part, have almost invariably been disregarded.

"The jute industry is a very important interest, but in dealing with applications to store jute, other considerations come in; and persons not engaged in that trade, strongly object to be shut out of the use of the streets which lead to their shops and houses for hours together by a string of jute carts. The case of Messrs. Finlay, Muir and Company has been referred to. In this case, application to assort jute in a warehouse in the native part of the town was brought forward on the 18th of April, 1890, and, strange as it might seem, it was nevertheless absolutely the case that the license was not granted until the 23rd of February, 1893, exactly two days ago. This application was frequently before the Commissioners, and was every now and then referred backwards and forwards from the General Committee to the Special Committee and from one Sub-Committee to another, without any result, until two days before the Council met. In July, 1890, Sir Henry Harrison, when he was the Chairman, used all his eloquence at a general meeting of the Commissioners to implore the Commissioners, in the general interests of the town, to lay aside all private feelings when dealing with matters of this kind; but a very large and influential section of the Corporation voted on that application, and it was refused. It was notorious that, when such applications came up, there was much canvassing and much private influence was brought to bear, and I have reason to know that a considerable number of the Commissioners are now willing to rid themselves of all responsibility in this matter, because they find that the best interests of the town will be secured by leaving the matter in the hands of their Chairman, and possibly a Special Committee."

The Hon'ble BABU GONESH CHUNDER CHUNDER in reply said:—"As I understand the suggestion made by the Hon'ble Member in charge of the Bill to be, that while the power, which I ask to be restored to the Commissioners, should not be restored to them but to a Special Committee to be appointed by them for the purpose. If that is the suggestion of the hon'ble member, then I have no hesitation in accepting that suggestion."

The Hon'ble MR. ALLEN rose to order:—"The hon'ble member who has just spoken has an amendment on the agenda paper, which he should either leave or ask leave to withdraw."

[The President; Babu Gonesh Chunder Chunder; Mr. Cotton.]

The Hon'ble THE PRESIDENT said :—"I think we are in danger of getting somewhat out of order in the course of this discussion, but considering how far things have gone, I think it will be best in the hon'ble mover of the amendment to state the form of the amendment which he wishes to be put to the Council, and, on his making his statement, I shall be prepared to decide, whether that amendment should be put to the Council on the present occasion, whether the original amendment should be adhered to, or whether the discussion should be deferred to the next meeting of the Council."

The Hon'ble BABU GONESH CHUNDER CHUNDER said :—"My present proposal is this, that in section 5, after the words 'application in writing', the words 'to a Special Committee of the Commissioners to be appointed by them' be substituted for the words 'Chairman of the Commissioners.' "

The Hon'ble MR. COTTON said :—"I should like to make a brief suggestion to the Council. If we now involve ourselves in matters of detailed drafting, we shall get into difficulties. It would be a simpler plan to decide on the principle, whether the Commissioners should be directed under the Act to appoint a Special Committee to grant or to refuse licenses, or whether the power should be left as drafted in the Bill to the Chairman. The exact drafting can be determined after due deliberation."

The Hon'ble THE PRESIDENT said :—"I wish to make one remark on a collateral subject, before proceeding to the particular amendment before the Council. I wish to refer to what I venture to call, the weighty and statesmanlike remarks of the Advocate-General on the subject of delegation. We are now on the eve of an important reconstruction of this Council, the details of which are at present unknown. But we are aware that there will be a considerable extension and expansion of the principle of representation, and I think it very important that it should be understood to what extent and of what character the representation ought to be. I do not venture to forecast what orders we may receive from the Secretary of State or from the Government of India on this subject. But I wish most emphatically to record my agreement with what has fallen from the Advocate-General that, however much a member of this Council may be a representative of any Corporation, or of any interest, or of any body or association existing in these Provinces, he will, on his appointment as a member of this Council, act according to his lights and

[The President.]

according to his conscience. His position ought not to be that of a delegate, and he ought not to be called upon to record his vote in accordance with the views of his constituents whom he represents unless he heartily and personally agrees with them. His position will then be that, if he disagrees with those who sent him, he will have the power either of resigning or of persisting in retaining his appointment in opposition to those whom he represents, in the belief that they will, in the course of time, come to change their minds, and their only control over him will be, unless they change their minds, that they will not re-elect him on the next occasion. I trust we shall never be in a position in this Council in which any member can be called upon to confess, or in which any insinuation can be made that he did or did not consult his constituency, or that he is or is not acting in accordance with the votes passed in the preliminary discussions in this Council.

“Now, turning to the immediate subject before us, I think what has fallen from the Legal Remembrancer is a matter well worthy of our consideration. A Council of this kind is in some danger of falling into habits of an irresponsible debating society. It is extremely important that hon’ble members should realize the onerous and public position in which they are placed, and that they should come to this Council thoroughly prepared to state the views they have formed and to put them in a form in which they can be submitted for the opinion of their colleagues. The President has, under the Rules, power to receive amendments of which notice has not been previously given, and that power I have thought it right to exercise to-day in a matter which involved a very small point of detail; and even then, I felt some doubt whether it was right to have recourse to it. But I am quite sure that, it is not right that any important amendment or change of any kind should be placed before the Council, which may be the subject of debate and discussion and voting in this Council, without having a full and sufficient opportunity of considering it beforehand. And I feel sure that what my hon’ble friend was driving at, but did not give full expression to in his speech, is worthy of our consideration; and that is the responsibility of the position occupied by a member of the Select Committee of this Council. The Select Committee sat to discuss the Bill, which was drafted for submission to the Council, and to alter and amend it at their pleasure and with all the information before them. They have power to record their views in any form they liked, and any member of the minority may dissent separately or collectively from the opinion of the majority. But I do hold that, we shall ~~and~~

[*The President.*]

it very difficult to carry on the business of this Council if any members of the Select Committee ~~feel~~ themselves, individually or in a body, at liberty to depart from the views to which they put their signatures, unless some important new facts are brought to their notice of which they were not aware before and which would justify them in altering their opinion; just as much as a Judge may alter, in review, his decisions upon facts not brought to his notice at the time of trial.

“Upon this occasion we have a definite proposal, put before us by the Hon’ble Babu Gonesh Chunder Chunder, which involves an important principle; and it is quite possible for us to vote upon it; but a subsequent amendment which was brought forward by the Hon’ble Member in charge of the Bill, and which the hon’ble mover of the first amendment is willing to accept, is one which has not been formulated and which it will be difficult to formulate, and which it will be impossible for the Council to discuss or vote upon on the present occasion. I think, therefore, that the best plan to pursue is, to put the amendments of the hon’ble member separately and not collectively; it will follow, if it is determined to retain the word ‘Chairman’ in the manner in which the Select Committee places it in the Bill, that the principle which is under discussion will have been settled, and there will remain no further opportunity for proposing that a Select Committee should be appointed, on behalf of the Commissioners, to exercise their powers. But if the Council decides to cut out the word ‘Chairman’, not perhaps in section 5, where it naturally occurs independently of the principle before us, but in sections 6, 7 and 8, then it will be open to us to alter section 9, so as to provide that, the power which the preceding sections have given to the Commissioners to grant or refuse licenses shall be exercised by a Special Committee to be appointed by the Commissioners, either in each case or as a standing body, for that purpose. But that amendment it will be impossible to put to the vote, until it has been formally and properly drawn out.”

The Hon’ble BABU GONESH CHUNDER CHUNDER’s motion that, in section 5, the words “Chairman of the” be omitted, was put and negatived.

The Hon’ble BABU GONESH CHUNDER CHUNDER’s motions that—

- (1) in section 6, the words “Chairman of the” and “of the Chairman” be omitted; also that in line 20 of the same section, the words “at a special meeting” be inserted after the word “Commissioners”, and that in line 21, the words “from the Commissioners” be omitted:

[Babu Gonesh Chunder Chunder.]

(2) in line 4 of section 7, the words "Chairman of the" be omitted, and that the words "by an order in writing under the hand of the Chairman of the Commissioners setting forth the grounds for such refusal" be also omitted:

(3) in section 8, the words "Chairman of the" be omitted:

being put, the Council divided:—

Ayes 4.

The Hon'ble Babu Gonesh Chunder Chunder.

The Hon'ble Dr. Mahendra Lal Sircar.

The Hon'ble Mr. Lee.

The Hon'ble Mr. Cotton.

Noes 7.

The Hon'ble Maharajah Ravaneshwar
Prosad Sing Bahadur.

The Hon'ble Mr. Playfair.

The Hon'ble Mr. Wallis.

The Hon'ble Mr. Lambert.

The Hon'ble Mr. Risley.

The Hon'ble Mr. Allen.

The Hon'ble Mr. Woodroffe.

So the Motions were negatived.

The Hon'ble BABU GONESH CHUNDER CHUNDER's motion that, section 9 be omitted, was put and also negatived.

The Hon'ble MR. WOODROFFE, by leave of the Council, withdrew the motion of which he had given notice that, for the first paragraph and the first proviso of section 10, the following be substituted:—

'The annual fee payable in respect of any license shall not exceed one hundred rupees

The Hon'ble BABU GONESH CHUNDER CHUNDER moved that, in line 5 of section 10, the words "five per cent. on" be inserted after the word "less."

He said:—"I thought that the wording of the section, as it now stood, was perhaps an oversight on the part of the Select Committee, for I cannot conceive that the Select Committee could have seriously meant to lay down that, the whole cost of the appliances for extinguishing fires should be deducted from the annual value of the warehouse. I could well understand their proposing to deduct the whole cost of these appliances against the whole value of the warehouse; but the result of the provision, as it stands in the Bill, will be, as I take it, to deduct the capital outlay on account of appliances from the income of the property, which appears to me to be absurd. Let us take a concrete case. If the annual value of a warehouse be Rs. 3,000, the capital value would

[*Babu Gonesh Chunder Chunder ; Mr. Woodroffe.*]

perhaps be sixteen times that amount, or Rs. 48,000; and if the owner laid out, say, Rs. 3,000 in fire-extinguishing appliances, that is to say, one year's income of the warehouse, he would be exempted entirely from paying any annual fee in respect of the warehouse, because the fee would have to be fixed on the annual value of the warehouse, minus the cost of the outlay for appliances for extinguishing fires, and there would be nothing upon which to fix the annual fee to be paid by the warehouse. I do not think that, that could have been intended by the Select Committee. To allow 5 per cent. on the amount of the outlay for extinguishing fires from the annual value would, I submit, be reasonable, and therefore I propose to insert the words 'five per cent. on' after the word 'less'."

The Hon'ble MR. WOODROFFE said:—"The principle, Sir, if I may take upon myself to be in some measure the spokesman of the Select Committee, which prevailed in our minds when the Bill was going through Committee found expression in section 10. Subject to the matter which was discussed and decided at the last meeting, as to the advisability of defraying the cost of the fire-brigade by a general rate, we considered that it was above all things desirable, in the language of the letter of the Government, dated the 3rd of February, 1892, to which reference has already been made in the course of the debate on this Bill, that comparatively innocent storage godowns should not have to pay the same license fee as dangerously unprotected warehouses.

"There has already been placed before the Council very full details of the important preventive measures which have been taken by various jute warehouse owners for the protection of their premises, and the prevention of the spread of fire from them to those of their neighbours. In cases of this kind, it is not possible to protect one's self without protecting one's immediate and even more remote neighbours. It was therefore thought just that, in determining the amount on which the annual license fee should be collected, there should be taken on the one hand the annual value of the warehouse, as it is assessed to the payment of municipal taxes, and on the other the capitalised value of the outlay incurred in the rendering of those premises, as far as possible, free from risk of fire.

"It is obvious that, if in any warehouse there has been an outlay incurred which renders it wholly free from the risk of fire, there is no reason why it should be subject to special taxation. Such instances, however, are probably rare. But to the extent to which immunity has been secured,

[*Mr. Woodroffe ; Mr. Cotton.*]

justice demands that the assessable value should be obtained by deducting from the rateable value of the warehouse the outlay incurred in respect of the means and appliances, therein and appertaining thereto, for preventing or extinguishing fires. That result will not be obtained by merely deducting 5 per cent. per annum on such outlay from the annual value. It may happen that one owner expends many thousand rupees in fire-proof floors, fire-proof divisions, increased lengths of hose, and appliances of all sorts and descriptions, for preventing and extinguishing fires; while, alongside, there may be another jute warehouse equally large without any fire-preventing appliances whatever. The owner of the latter has taken no means to protect himself, and in so doing, exposes his neighbour to great risk. His position is, that he has protected his jute or cotton, or anything else which comes within the scope of the Bill, from the effects of the weather, and that he either takes the risk of fire upon himself or insures himself against it. But that leaves out of consideration the danger to which the neighbouring property is exposed, by the continuance of such a state of things. And, if I understand aright the views expressed by the Council, it is proposed to impose a special duty on hazardous trades even in respect of matters of general public convenience, because there is a certain special danger appertaining to them which renders them liable to be taxed for that purpose. The hon'ble mover of the amendment has, I venture to think, failed to appreciate the reasons which led the Committee to arrive at the conclusion they did, and erroneously supposes that, it would be fair merely to take from the annual value 5 per cent. on the outlay for such appliances. The section deals with two matters: first, the annual value for municipal taxes, and secondly, the outlay incurred in respect of means and appliances for preventing and extinguishing fires; 10 per cent., and subject to certain limitations, makes an assessment on the differences of these two sums. That, I submit, is a fair and just mode of dealing with the annual fee payable for a license on the supposition accepted by this Council that, there shall be a special taxation on commercial industries to meet the cost of the fire-brigade. For these reasons, I am unable to assent to the proposition of the hon'ble mover of the amendment in this matter and will record my vote against it."

The Hon'ble MR. COTTON said:—"I am bound to say that, in my opinion, the Hon'ble Babu Gonesh Chunder Chunder has indicated a blot in this measure. I have understood the section as drafted to convey the meaning that, the license

Mr. Cotton.]

fee up to 10 per cent. per annum might be levied on the annual value of a warehouse, less the annual value of the outlay incurred in respect of protecting it. But, on closely examining the section, I see that that is not the meaning the words convey; and, as the learned Advocate-General has explained, the section as it stands undoubtedly means, that the total outlay incurred in providing means and appliances for preventing or extinguishing fires has to be deducted from the annual value of the warehouse on which the license fee has to be calculated. If this provision is passed into law, it will, in my opinion, stultify itself. The annual value of a warehouse, as it is assessed to the payment of municipal taxes, is 5 per cent. of the total capitalised value of the warehouse; that is to say, if a warehouse is constructed at a cost or an estimated cost of one lakh of rupees, the annual value to which it is assessed by the Municipality is Rs. 5,000. Now, Sir, it may well be that in such a warehouse the proprietors have incurred an expense of Rs. 5,000 for its protection from fire; it may be that they have incurred an expense of Rs. 10,000. In such a case, the warehouse would, if this section were to become law, be entirely exempted from taxation. Now, that certainly was not the meaning of the Select Committee.

“The suggestion that a deduction should be made from the annual value, on account of costs incurred for the protection of warehouses from fire, was made by my friend the learned Advocate-General, and it commended itself to the unanimous sense of the Committee on the ground that, it was only fair and reasonable that a deduction should be made on account of expenditure so incurred; but I, for one, and I believe I speak on behalf of other hon'ble members of the Committee, never understood that the whole value should be deducted from the annual value of the warehouse. If the section of the Bill, as it now stands, be passed, it will mean this, that wherever an expense of 5 or 10 per cent. on the total value of the warehouse is incurred for fire-preventing appliances, there the warehouse will be entirely exempted from the payment of any special license-fee. The hon'ble mover of the amendment has conveyed the meaning I had in my mind, when I assented to the provision of the Bill, by inserting the words ‘less five per cent. of the outlay.’ We might have more correctly said, less the annual value of the outlay, which I thought the words meant. But I see that the words in the section do not convey that meaning, and, therefore, I accept the amendment of the Hon'ble Babu Gonesh Chunder Chander.”

Licensed Warehouse and Fire-brigade Bill. . [25TH FEBRUARY,
[Mr. Playfair; Mr. Wallis; Mr. Lee; Mr. Lambert; Mr. Allen;
Babu Gonesh Chunder Chunder.]

The Hon'ble MR. PLAYFAIR said:—"I do not agree with the Hon'ble Member in charge of the Bill. I understood that, the cost of private fire-engines and other appliances was to be deducted from the annual value of the warehouse. If these amendments were carried, it would be a departure from the principle on which the Bill is drafted. I do not think a building would be entirely free from taxation. It will come in for taxation under clause (a) of section 26, so that it will not be entirely exempt."

The Hon'ble MR. WALLIS said:—"As a member of the Select Committee, Sir, I understood that, if the cost of a warehouse is shown to be a lakh of rupees, and the cost of appliances provided for extinguishing and preventing fire was put down at a cost of Rs. 5,000, the value of the property, for the purposes of assessment, would be Rs. 95,000, and upon that value, the fees under the Act would be levied."

The Hon'ble MR. LEE said:—"My understanding of the intention of the Select Committee, is the same as that of the Hon'ble Mr. Wallis."

The Hon'ble MR. LAMBERT said:—"I also understood the intention of the Select Committee to be the same as explained by the Hon'ble Mr. Wallis."

The Hon'ble MR. ALLEN said:—"It appears to me that the mistake has arisen from the use of the words 'annual value' instead of 'capitalised value' by the members of the Select Committee. On the other hand, it is necessary to notice that some of the outlay for the prevention and extinguishing of fire may be of a recurring character, as, for instance, the expenditure on the employment of chaukidars and the establishment for working fire-engines; while the outlay on the engines and other appliances themselves, will be incurred once for all. The principle of the amendment would be fair if 10 per cent. of the capitalised value of the appliances were taken, but the recurring items would form an annual charge."

The Hon'ble BABU GONESH CHUNDER CHUNDER in reply said:—"The learned Advocate-General's amendment to my amendment amounts to this: that if all the warehouses in Calcutta and the Suburbs only spent a sum equivalent to the annual value of the warehouses, they would all be exempted from the payment of taxation on this account, and the provision of the Bill that, 56 per cent. of

[*Babu Gonesh Chunder Chunder ; the President.*]

the expenditure on the fire-brigade should be contributed by certain trades, would be nullified. I do not think it was ever intended that, a house in which a hazardous trade is to be carried on would be exempted from the payment of any license fee, if a certain amount of money were expended in providing certain appliances.

"The Hon'ble Mr. Allen's objection amounts to this: he says, that instead of the 5 per cent. being taken from the annual value the same should be taken from the capitalised value of the warehouse. [The Hon'ble MR. ALLEN said:—"I take no objection to the principle of your amendment."] As the Hon'ble Mr. Cotton has told you, the principle upon which the warehouse is assessed is, by taking 5 per cent. of the cost of the building. If that be so, it is only fair that, on the outlay for appliances, the same rate should be taken. When you have to deduct the outlay for the expenditure on account of certain appliances of a warehouse, it is only fair to deduct 5 per cent. upon the outlay for those appliances. If the assessment were to be fixed upon the whole value of the warehouse, then, no doubt, the whole expense of the outlay for appliances would be deducted. But when you are dealing with the income of the property, which the annual value represents, you can set against that only the annual value of the outlay for appliances. On no principle can you deduct the capital value of the outlay for appliances from the income of the property. Therefore, I submit that, 5 per cent. on the annual value is a reasonable sum to allow for such outlay."

The Hon'ble THE PRESIDENT said:—"It appears that the majority of the Select Committee meant to apply to the words a different meaning from what the Advocate-General understood them to mean, and as we are dealing with a matter which is a question of words, it behoves us to be extremely careful in drawing up an amendment. It is suggested by the Hon'ble the Legal Remembrancer that, the sum to be deducted should be not only a proportion of the capital outlay but also the recurring cost of the establishment kept up for working the appliances, and for keeping watch; and in order that this may be properly considered and the necessary amendments be formulated, the consideration of the question will be postponed to the next meeting of the Council."

The further consideration of the Motion was therefore postponed.

The Hon'ble BABU GONESH CHUNDER CHUNDER also moved that, in the first proviso to section 10, the words "that the annual fee payable by any owner or

occupier in respect of any license shall not exceed seven hundred and fifty rupees, and" be omitted.

He said:—"Under this Act, we have to raise a specified amount by imposing a percentage rate on the annual value of warehouses. That being so, the provision which I am seeking to amend is opposed to one of the fundamental principles of political economy, namely, equality of taxation. The effect would be, to make warehouses of larger value bear a less share of the burden to the loss and detriment of less valuable property. I think I shall best express my meaning by putting certain figures before the Council. Let us say that there are 100 warehouses to be assessed of the total annual value of 5 lakhs, and that the sum required to be raised for the purposes of this Act is Rs. 30,000 a year; that five of these houses are of the annual value of Rs. 15,000. If we assess these 100 houses, which I have already stated to be of the total annual value of 5 lakhs at a uniform rate of 6 per cent., we will get Rs. 30,000, the amount required for the purposes of the fire-brigade. But if five of these houses are of the annual value of Rs. 15,000, the tax on each of these houses, taking it at 6 per cent., will be Rs. 900, and if a maximum limit of Rs. 750 is prescribed in the Bill, these five warehouses will pay Rs. 150 a year, less than what a rate of 6 per cent. will produce. Therefore, the less amount of Rs. 750, which these five warehouses will pay under that limit, must be borne and paid by the other 95 houses. Because, all the warehouses together will have to pay Rs. 30,000 towards the fund, and the amount which these five warehouses will not pay, calculating the rate at 6 per cent., will have to be levied from the other 95 warehouses; that is to say, they will have to pay 3 annas per cent. more than 6 per cent.: so that these 95 warehouses will have to pay Rs. 6-3 per cent., whereas the other five warehouses of the assessments of Rs. 15,000 each, will get off by paying merely at the rate of 5 per cent. Therefore, it will be unreasonable and inequitable to assess the more valuable warehouses at a less rate than the less valuable warehouses, and this will surely be the result, if this maximum limit were allowed. I therefore move that the words, indicated in my amendment, be omitted from section 10."

The Hon'ble MR. WOODROFFE said:—"I think it desirable that there should be no misunderstanding in this matter. When the Bill was in Committee, detailed statements were laid before us—statements showing the deficiency which would arise from making Rs. 500 the maximum, the limit which was first

[Mr. Woodroffe; Mr. Lee.]

suggested. After consideration, we adopted the limit of Rs. 750. There must in some instances be some inequality in the incidence of this tax, but that is only one of the many difficulties which must be encountered in any attempt to impose differential taxation. From the figured statement in which the Rs. 750 limit was adopted and upon which this section was based, the sum required for the maintenance of the fire-brigade would be met if the rates therein mentioned were imposed to the extent therein allowed. We were assured by the Commissioner of Police, who from his intimate acquaintance of the matter could speak with authority, that the expenses of the fire-brigade are now ascertained and that there is no room for any great alteration. The Select Committee was assured that, with a maximum limit of Rs. 750 on warehouses and the levy of a quarter per cent. on bastis and one-and-a-half anna per cent. on pucca buildings, the expenses of the fire-brigade would be met. If the statements which had been submitted were correct, there will be a surplus over the expenses of the fire-brigade, and there will be no necessity of taxing these industries to the uttermost."

The Hon'ble MR. LEE said:—"As a member of the Select Committee, I was opposed to any limit, and if I had correctly understood the responsibility attaching to a member who signed the Report, I would have recorded a dissent on this and other matters. It was as representing the views of the majority and because I did not wish to obtrude in a separate note of dissent my opinions in every point on which I disagreed with that majority, that I refrained from writing a note of dissent. I thought that Rs. 750 was a very much better limit than Rs. 500; but I could not but say, and say to the end, that, in my opinion, it is hardly fair to relieve the rich at the expense of the poor. The calculation which I have now heard from the hon'ble mover of the amendment seems to be quite clear that, the owners of small warehouses, whether of jute, hide, wood or coal, would pay, under the present drafting of the Bill, over 6 per cent. on the annual value; whilst the owners of exceptionally valuable warehouses, would pay less than 5 per cent. on the annual value. The maximum that can be levied on warehouses, is to be at the rate of 10 per cent. on the annual value, and it is not to exceed altogether one-half of the cost of the fire-brigade. As it is, we find that jute warehouses yielding 10 per cent. on the valuation are, in themselves, able to meet the whole cost of the fire-brigade. Here, as has been observed, they are not to pay more than half the

[*Mr. Lee ; Mr. Playfair ; Mr. Allen.*]

cost, and it results that nobody could pay more than 5 per cent., unless you bring some other controlling influence such as that which is brought in here. If the proposal of the learned Advocate-General, which was the first suggested, that no one should pay more than Rs. 100, then the poorer class of warehouses would have been, as the hon'ble member (Mr. Playfair) pointed out at the last meeting, most grossly and unfairly assessed in comparison with the rich. This limit of Rs. 750 would only lessen the unfairness, but will not remove it. I, therefore, hope I may be considered to have the liberty of voting with the hon'ble mover of the amendment."

The Hon'ble MR. PLAYFAIR said:—"I endorse the views expressed by the learned Advocate-General. I think the speech of the hon'ble member, the Chairman of the Corporation, is somewhat in accord with the views expressed by the minority at the meeting of this Council a week ago. We have already got a differential tax, and, as I said at the last meeting, we shall be taxing the owners of small warehouses more than the rich."

The Hon'ble MR. ALLEN said:—"The mover of this amendment has appealed to political economy and principles of taxation in support of his proposal, but the Chairman of the Corporation endorses this amendment on a new principle. It is this: that having got the jute industry, which hitherto has provided all the funds required for the fire-brigade, under their thumb, it should be kept there. But, Sir, the measure is in no sense one of taxation, and the only reason why I voted against the learned Advocate-General at the last meeting was, that the principle underlying this Bill is, that men who introduce a special danger into a community are bound to contribute towards neutralising that danger. The measure of contribution should be determined by the extent of the danger. So far from large jute warehouses and mills causing danger in proportion to their size and value, probably the exact opposite takes place, because the more valuable are better provided with means against the danger more or less incident to all jute warehouses. Therefore, it is not fair that, the more valuable properties should pay an unlimited rate to the full extent of their value. The value of a property should not enter into consideration, except to a limited extent. It is perfectly fair that the more dangerous class of warehouses, from which there is greater probability of fires, should pay as much. What has taken place in some municipalities, where jute mills and factories are located, is possibly known to more than one member of the Council present. If the 10

[*Mr. Allen ; Babu Gonesh Chunder Chunder.*]

per cent. rate be allowed to run up according to the value without any limit, the effect will be simply to throw the whole charge on a few valuable warehouses and to exempt small ones."

The Hon'ble BABU GONESH CHUNDER CHUNDER in reply said:—"It seems to me that the argument of the learned Advocate-General, in opposing the present amendment, would apply very well if the question were one between inflammable trades on the one hand and other trades on the other, which would have to pay the tax. But these arguments cannot apply as between inflammable trades themselves. The question involved in this amendment is, whether or not there should be equality of taxation between those persons. If all the most valuable warehouses were provided with appliances for the prevention of fires, it would no doubt be a good ground for asking that they should not be taxed more than a certain amount; but as the Council understood from the learned Advocate-General, when the last amendment was under consideration, that it so happens that, one warehouse provides itself with all kinds of appliances against fire while the adjoining warehouse has nothing of the kind. It would, therefore, be inequitable not to tax small and large warehouses on the same scale, or to limit the tax on large warehouses to a certain amount only. The Hon'ble Mr. Allen seems to think, that an unlimited rate of taxation would be imposed on the large warehouses; but it was not so, because the rate would be uniform. What is wanted is, that the same rate should be put upon all warehouses, irrespective of its value or condition. But, to impose a less rate of taxation on warehouses of large value and a higher rate on smaller warehouses, would be wrong principle."

The Motion being put, the Council divided:—

Ayes 5.

The Hon'ble Maharajah Ravaneshwar
Prosad Sing Bahadur.
The Hon'ble Babu Gonesh Chunder
Chunder.
The Hon'ble Dr. Mahendra Lal Sircar.
The Hon'ble Mr. Lee.
The Hon'ble Mr. Cotton.

Noes 6.

The Hon'ble Mr. Playfair.
The Hon'ble Mr. Wallis.
The Hon'ble Mr. Lambert.
The Hon'ble Mr. Risley.
The Hon'ble Mr. Allen.
The Hon'ble Mr. Woodroffe

So the Motion was negatived.

[*Babu Gonesh Chunder Chunder ; Mr. Lee.*]

The Hon'ble BABU GONESH CHUNDER CHUNDER also moved that, in line 5 of section 10, the word "seventy-five" be substituted for "fifty."

He said:—"As this amendment of mine is based upon the figures furnished to me by the Hon'ble Mr. Lee, I shall expect him to explain to the Council in detail those figures. I shall only content myself by pointing out to the Council that the Committee of 1891 recommended that, the whole of the expense of the fire-brigade should be met in this way, namely; 40 per cent. by jute warehouses, 20 per cent. by other inflammable articles, except hay, straw, wood and coal, 10 per cent. by hay, straw, wood and coal, and 30 per cent. by the Municipality. That was the recommendation of the Committee. The original Bill, which was based on those recommendations, provided that, 60 per cent. should be paid by jute, cotton and other inflammable articles, not including hay, straw, wood and coal, and that the remaining 40 per cent. be paid by the Municipality; the Municipality being entitled to recoup itself to the extent of 10 per cent. from hay, straw, wood and coal. The Select Committee, by their amended Bill, have taken away hay, straw, wood and coal from the Municipality and included them within the hazardous articles coming under the Act, and they have fixed the liability upon those articles at 50 per cent.; leaving the other 50 per cent. to be recovered from the Municipality: so that, in lieu of 70 per cent., the trade in hazardous goods will have to pay only 50 per cent.

"According to the figures in the Hon'ble Mr. Lee's statement, if jute and other hazardous articles enumerated in the Bill were made to pay 70 per cent. instead of 50 per cent., jute alone would pay Rs. 30,000 instead of Rs. 68,900, which they are now paying. I submit, therefore, that it would not be unreasonable to raise the rate from 50 per cent. to 75 per cent., to the relief of persons who are owners of other properties."

The Hon'ble MR. LEE said:—"None of us who had the pleasure of listening to the lucid speech with which the Hon'ble Member in charge of the Bill opened the proceedings last Saturday week, but must have been struck by the great discrepancy between his speech and the figured statement that accompanied it. The speech represented the views of the Select Committee. The figures, as I shall presently show, are at variance with the prevailing note that runs through the speech. The Hon'ble Mr. Cotton says:—

[*Mr. Lee.*]

‘It appeared to us that, in imposing a tax for the maintenance of a particular object, the fair and reasonable principle would be, to apportion that tax on different members of the community in proportion to the advantages which it is estimated they will gain from that object.’

“And later on, after explaining that the fire-brigade, at its present strength, is entirely due to that industry, he observed :—

‘In the Report, which I now have the honour to lay on the table, we have stated that, we think that it is unfair to levy the whole rate on any one industry. At the same time I must distinctly affirm, that the fire-brigade was established in Calcutta in order to meet the requirements of the jute trade, and that the great majority of important fires occur, and always have occurred, in jute warehouses. If it were not for these jute warehouses, I do not hesitate to say that the maintenance of the fire-brigade, on anything like its present scale, would be unnecessary. I do not know whether I am justified in saying, that this City would be in a position to go back to the state of things which existed twenty years ago; but certain it is, that the brigade, in its present state of efficiency and completeness, would not be required. It is on account of the jute warehouses that the brigade is maintained in its present organisation. For these reasons, the majority of the Committee considered that, the jute industry should still continue to pay a large proportion of the funds required for the maintenance of the fire-brigade.’

“And then, in dealing with the contributions from other persons assessed to the fund, he observed :—

‘The individual risk which any individual house-owner may run in this City may be infinitesimal. Residential house-owners in Calcutta do not insure their houses, either in the north of the town where the permanent residents of Calcutta mostly dwell, or in the south where European residents live; and I believe I am well within the truth in saying, that the insurance of houses and furniture in this City is practically unknown.’

“After a few more remarks, he observed :—

‘The circumstances are amply sufficient to justify the Legislature in imposing a very low rate on the rate-payers at large to assist in meeting any deficit, which the other means of taxation, placed in the hands of the Municipality, may fail to supply. The protection which ordinary householders derive from fires not being allowed to spread may be inappreciable in any particular case, but it is obvious that such a general risk exists, and that it is at all times within possibility that fires may break out in residential houses.’

“Now, with such a statement as this, why is it that the demand made from the general fund to the account of the brigade is so heavy? If a considerable proportion is to be borne by the jute industry, it is of the same value as the water in the Irishman’s pail—a thimbleful of the Rs. 41,600 to be levied in

[*Mr. Lee.*]

Calcutta : the jute trade is to pay but Rs. 8,600! Taxes on other property are to pay Rs. 25,000, and Rs. 8,000 are to be drawn from warehouses of hay, straw, wood and coal.

"These latter now pay the Commissioners annually about Rs. 13,000, and we are to lose the odd Rs. 5,000—for what reason, I know not. Nobody asks for the reduction. Thus it will be seen, that the Commissioners suffer a loss of Rs. 38,000; for the general ratepayer, whether basti-owner or the owner of other property, is to pay Rs. 25,000, and the Rs. 13,000, now realized from hay, wood, straw, &c., depôts, is to be withdrawn from the Commissioners: Rs. 8,000 of it being paid to the Fire-brigade Fund, and the remainder dropped altogether. I say, therefore, that the speech of the hon'ble member is not in accord with his figures. Therefore, I feel myself entitled to oppose this provision of the Bill, though my name is to be found affixed to the Report which accompanied it.

"There is another reason, why I am entitled to press the amendment of the Hon'ble Babu Gonesh Chunder Chunder. I was under the impression, which impression turns out to be wrong, that the sum levied now from jute warehouses was pressing so hardly on them, that it had the effect of driving them from the City. That, I thought, would be an important fact. I should be extremely sorry to see any portion of the industry put out of an area which it otherwise would have chosen for itself. But I find that since the year 1872, there were in Calcutta 114 warehouses and in the Suburbs 52. They did diminish up to a certain point, but since the year 1888-89, I find that the numbers have been these: in Calcutta proper in 1888, there were 69 licensed warehouses; at the present moment, there are 80 in the town proper. In the suburban area in 1888, there were 112 warehouses. There came 25 of them to Calcutta at the time of the amalgamation. They have increased to 31. There were 73 of the 112 at Cossipore-Chitpore, and these have increased to 85; the balance (except one) are at Manicktollah: so that, the pressure on the jute industry of the existing taxation has not been oppressive to any perceptible degree, and it has not repressed the natural expansion of trade in Calcutta.

"As regards the figures which have been quoted by the hon'ble mover of the amendment, I would say that the sum of Rs. 68,900, levied from jute under the existing law, is perhaps comparable with Rs. 30,000 which his amendment would produce from jute. But I would prefer to compare the Rs. 30,000 with

[*Mr. Lee ; Mr. Cotton.*]

Rs. 66,550, which is the amount of the direct license fees now levied. There are other extra assets of the Jute Fund which go to make up the Rs. 68,900, which is leviable and is being paid by jute. This will show that, if the Hon'ble Babu Gonesh Chunder Chunder's amendment be carried, the relief to the jute trade will be over 50 per cent. of the tax they are now paying, and that, I think, will be sufficient.

"But there is a further fact to bear in mind in connection with other warehouses. The fees shown, as leviable from these warehouses, are now over Rs. 14,000. The amount actually collected—and here I would draw the attention of the Hon'ble Mr. Playfair to the fact, that you must not confuse the amount leviable, whether by taxation on the general rate or from special industries, with the amount which actually comes into the coffers of the Corporation—is about Rs. 13,000, and if these rates now recommended be fixed, it will bring in from them about Rs. 12,000. The remainder will be a relief to those industries. But I know of no necessity for affording them any greater relief at the expense of the general rate-payer.

"I have claimed the support of the majority of the Select Committee to the present amendment, on the ground of true consistency with their views. The mere fact that the Bill, as it has been amended, will result in certain figures which the Hon'ble Member in charge of the Bill has laid before the Council, does not compel them to sanction those figures. We have seen, in respect of the last motion but one, that the Bill did not express the views of the majority of the Select Committee; and, similarly—I can speak of only one member of the majority—I venture to urge that the Bill, as now drafted, does not really represent the views of the majority."

The Hon'ble Mr. COTTON said:—"I am not surprised at the speech of my hon'ble friend the Chairman of the Corporation. I am not surprised that he should support the amendment moved by the Hon'ble Babu Gonesh Chunder Chunder. But I am somewhat surprised that, he considers that the opinion of the majority of the Select Committee coincide with his view on this subject. There was no question more discussed, more disputed in Select Committee, than the proportion—the maximum proportion—of the expenses of the fire-brigade which should be leviable on account of licenses for warehouses; and, as I thought, it was unanimously agreed that, the amount should not exceed half, or as the Bill puts it 50 per cent., of the total amount. The Hon'ble Mr. Lee and the

[*Mr. Cotton.*]

Hon'ble Babu Gonesh Chunder Chunder represent, as in my humble judgment they are entitled if not bound to do, the opinions of the Calcutta Municipality. That Municipality is very largely interested in the discussions now going on in this Council, as well as the mercantile community so ably represented by the Hon'ble Mr. Playfair and the learned Advocate-General.

"I was obliged, as it appeared to me in the interests of fairness, to oppose the hon'ble members who represent the mercantile community in the proposal, which was brought forward last week, that, the whole burden of the fire-brigade should be borne by the general rate-payers; and to-day, I feel myself equally bound to oppose the motion brought forward on behalf of the general rate-payers, that is to say, that an unduly large proportion of the cost of the fire-brigade should be borne by certain special industries. When I find myself as it were between two fires—when I find that the line I have endeavoured to take up is attacked by the mercantile community on the one hand and by the Corporation on the other—I am more and more confirmed in the belief, that the middle course I have endeavoured to steer throughout these discussions is the safe and fair one. Certain it is that one of the main objects we have always had before us in our deliberations is, to relieve the jute industry from the undue burden which has been cast upon it in the past. The more I reflect over it the more I feel, that the jute trade has been unfairly taxed by the burden which it has borne for so many years, by not only maintaining the whole of the fire-brigade but the cost of the establishment maintained by the Municipality, of which a very considerable share has gone into the coffers of the Municipality; and also by the appropriation of considerable surplus funds paid by the jute industry, which have been devoted to local improvements in the town. Something like Rs. 1,26,000 has, as you have been told, been diverted from the Fire-brigade Fund in this way, and I do think the mercantile community have some cause for complaint; and this being so, I understand that the unanimous opinion of the Select Committee, which considered very carefully how far we could re-adjust and alleviate the burden now borne by the jute industry, was, that fees from warehouses should not exceed 50 per cent. of the funds required.

"We thought, and I hope you will by a decisive majority confirm our recommendation, that the license fees from warehouses, not only jute and cotton but also all those specially inflammable materials mentioned in clause (9) of section 3 of the Bill, taken together, should not contribute more than one-half of the amount required for the maintenance of the fire-brigade. This is one

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of the most important principles in the Bill. If that is abrogated and set aside and it is decided that such fees should be maintained at the larger proportion of 75 per cent., then I hope the community, which have been so long agitating in this matter, will justly renew the complaints so often made. They are not, I am aware, satisfied with the particular proposals made in this Bill. No one, as I said before, will ever be satisfied when he is called upon to pay a rate, or tax or fee, or whatever it may be called. It devolves on the Legislature to impose these rates and fees, with the greatest possible amount of fairness, and that is what we have endeavoured to do. The best proof of our success is, that both sides object. I attach very great importance to that fact. It is not at this stage of the Bill that I deem it necessary to detain you to show how largely the fire-brigade is used in extinguishing other fires than those from jute warehouses. My remarks under this head may be postponed, until we discuss the rates proposed to be levied on bastis and on the general community. I confine my remarks now to, what I consider to be, the injustice of raising the proposed fees to be levied on account of licenses from warehouses."

The Hon'ble MR. WOODROFFE said:—"Sir, it is with great pleasure I find myself at one with the Hon'ble Member in charge of the Bill on this occasion. The only point I take exception to is, that I do not claim the honour of representing the mercantile community. I was hitherto under the impression, that I occupied an entirely different position. But I would desire to add my voice to the observation which has fallen from the Hon'ble Mr. Cotton as to the suggestion that, the adoption of 75 per cent. would be in accordance with the principle which guided the Select Committee is without the slightest foundation. The matter was long and carefully discussed, and we arrived at the conclusion which is enunciated in the Bill, subject to the principle which was raised by the dissentient minority of the Select Committee. But once that principle was negatived in the Select Committee as it was negatived here, we proceeded on the principle, which the Hon'ble Mr. Cotton has affirmed, that a contribution not exceeding 50 per cent. from warehouses would be fair. In this particular instance, the mercantile community has adopted that middle course which so commends itself to the Hon'ble Member in charge of the Bill. The Hon'ble Mr. Playfair has not, I observe, moved any amendment to reduce the rate from 50 per cent. The principle once being accepted, I think it would be well, in any case in which the Select Committee has come to a unanimous