

Rose may almost be called, felt his ~~first~~ care in time of peace to be the preservation of white life.

The tables framed by various statisticians have so differed as to complicate the question of mortality and sickness in India, as compared with corresponding entries laid before the House of Commons from other portions of Great Britain and her colonies; and the result has been, first to mislead those who sought with difficulty for truth, and secondly to discourage all who might have wished to understand what climate can effect when brought to bear on military immigration. As has been said, Sir Sydney Cotton, Mr Strachey, and others possessed of equal claims to our attention, have presented to the thinking world reports so differing as to preclude a true comparison on which to base a radical improvement. In the face of all these complications, Sir Hugh Rose adopted, when in India, the only course consistent with his own experience; and sought by zeal, and what approached to omnipresence, to counteract the harm of theories opposed or practical neglect. Often at Murree or Nynce-tal he might be heard of as arriving; yet ere the small and mixed community had decided on the mode of his reception, it would suddenly be known that he had reached Delhi or Mean Meer, where cholera had appeared. Few could overtake or even trace him on these rapid marches. Correspondents of the press were almost invariably at fault. His Excellency might be reported on his road to seek a moment's respite from the toils of office at Simla or Mount Aboo; but only Colonel Haythorne and his satellites of the Adjutant or Quartermaster General's

Department ~~may~~ know that, with a chosen Staff, he at that moment was riding hard towards the valley of the Indus or the Ganges, where his troops were sickening in inaction, and needed the reviving presence of their Chief Commander.

Those whose knowledge of Sir Hugh has been confined to passing visits paid to Barnescourt or Mahasoo, where he was wont to spend some shady weeks each year, stolen from the arduous cares of Indian office, and who but saw him reclining on a mossy bank ten thousand feet above the level of the sea, beneath the shade of cedars trained by the artistic hands of Mr Courtenay and Lord William Hay, could ill suppose that so refined, almost effeminate, an exterior contained a mind remarkable for ardent enterprise and great strategic combinations. The easy flowing life and many pleasures of an Indian sanitarium were but bright oases in the daily drudgery he for years performed at cost of health and strength; and the real light in which Sir Hugh appeared the most at home, was amid the gleam of hostile hosts, or the darker shades of tented hospitals. Essentially a soldier, the country now possesses the combined advantage of his vigour in a field where much lies in active military prevention, and of knowing that in peaceful India his successor, not one whit less the soldier, brings ripe statesmanship and a still rarer knowledge of finance to the solution of those mixed equations where the letter x is still affixed to men and money, as unknown quantities yet to be adjusted.

The changes lately made in the Indian military world have been so numerous and important as to con-

stitute the dawn of a new era in its history. Not only have different and opposite systems of administration succeeded one another with a rapidity rarely seen before upon so large a scale; not only has advance in science introduced organic changes subversive of almost every preconceived opinion, and pregnant with unnumbered theories in the arts of war; not only has the march of education, which in its infancy has proved that with natives as ourselves a little knowledge is a dangerous thing, steadily progressed, until its ripening buds burst forth and bore the fruits of confidence restored; but the individual agents of all these transformations have, from one cause or other, disappeared from those scenes wherein they played so prominent a part. Lord Clyde, Sir James Outram, Neill, Havelock, Nicholson, Sir Henry Lawrence, and too many more, have been gathered to their fathers. Sir Patrick Grant, Sir Sydney Cotton, and some others, have retired to well-earned rest at home; while Sir Hugh Rose, Sir Hope Grant, and a chosen few, now occupy some of the highest military offices within the British Isles. On the other hand, Sir William Mansfield has not disappointed the high hopes formed of him when chief of Lord Clyde's Staff, but has succeeded in his turn to the sword and mantle of his former master; while Sir Robert Napier, the Bayard of the Punjab, has found, first as military member of the Viceroy's Council, and later as Chief Commander in Bombay, ample scope for the exercise of his great ability and zeal. Thus in a brief survey of the characters brought into historical prominence by the events of 1857, Sir William

Mansfield, Sir Robert Napier, and one other name, stand forth almost alone as still fighting India's battles with accustomed obstinacy and success. The third name is that of Colonel Norman, who understands better perhaps than any one the intricate mazes of amalgamation. Upon his shoulders has devolved the adjusting of incomprehensible accounts, and claims opposed. His brain alone seemed large enough to contain without confusion the cadres of upwards of a hundred corps, with military furlough regulations and retirements old and new, the whole surmounted and embarrassed by that royal warrant, dated January 16, 1861, to which England owes the somewhat rash formation of its hybrid staff corps.

But let us leave the heads of action, and dwell a moment on the comparatively subordinate officers who were mainly instrumental in carrying out the countless changes they, each day more and more bewildered, read of in army general orders. A divisional command in India is singularly well calculated to embarrass one who, without experience of local facts, should undertake its charge. Yet reference to recent Indian army lists will show that the combined agency of the Horse Guards and the India Office has had for one of its results to place some names upon the roll of Generals of Division in satisfaction of claims not merely local. From this roll two major-generals have elected to follow the fortunes of Sir Hugh Rose to England and across St George's Channel: their names are Lord George Paget and Major-General Thurlow Cunyghame. For the appointment which has devolved upon the former, a fitter

man could not have been selected ; and it is no disparagement to add that, as Inspector-General of Cavalry, he has passed into a more congenial field of work, and one for which his genius better recommends him than it did for the Sirhind command of troops, with whose drill and language he could boast of little previous acquaintance. His stay in India was short, however, and but a passing though unpleasant dream to Indian soldiers who had borne the heat and burden of the day ; and he has now been permitted to exchange a sphere of almost forced inaction for a post of high responsibility that he is admirably qualified to fill. The latter's term of Indian service was marked by none of the characteristics above mentioned. General Cunyghame fought his way to high preferment in fields beyond the Sutlej, and was long officially connected with one of England's military Governor-Generals of India. Upon him reposed successively the divisional commands of Mooltan and Lahore ; and we only see in his transfer to Dublin a much-envied post conferred upon a much-deserving officer. Of others who have rendered good service throughout a long career we may here briefly mention Sir John Garvock and the late Major-General Showers, both of whom owed ultimate promotion to the Presidency and Peshawur commands more to years than patronage or the performance of great military miracles.

Yet as the earth's crust hardens by the unseen effect of time, so gradually pass away the opportunities and necessity for feats of arms. Few military incidents of modern days, if we except the defence of Kars and the deeds of Hodson's horse, are of such a character as to

stamp their actors' names on the records of our history; and, practically, the utmost that authorities can be required to do is, to select such persons for the performance of a certain class of duties as may reasonably be supposed competent to discharge them by force of professional experience. Yet we find that when some cause removes an officer from command, the choice of his successor is made in different ways by different men. A timid general often seeks to shield his personal responsibility by a blind endorsement of the praise awarded by his predecessor, the importance of which praise is, however, much diminished by the fact that too many writers of military despatches deem it incumbent on them in all cases to record appreciation of several members of their general staff, and half the number of field-officers engaged, recommending a very large proportion for promotion or the Bath, and not unfrequently concluding with the used-up phrase, that where all are so deserving it is invidious to make distinctions. It is this method of despatch-writing which proves in modern days the greatest bar to the discernment of true merit; and very much is to be said in favour of the system of filling up a vacancy from personal knowledge of the officer himself, thus assuming all responsibility, and risking the aspersions of a greedy and place-hunting multitude. Lord Clyde's Indian appointments were generally made in accordance with the principle laid down in time of need by all the greatest captains of the world. Sir Hugh Rose, succeeding to a time of peace, pursued a different course, and, in the absence of heroic exploits, often framed the roll of his promotions upon

past records, easy in their application to those whom he himself preferred. Yet when all is told, Indian military patronage is so hedged in by reference to home, and the necessity of concurrence with the Governor-General in Council, as not only almost to exclude the possibility of pushing favouritism to a serious fault, but rather to confine a Chief Commander's choice within limits too restricted for the reward of genius or the true requirements of each case.

Explanatory of this assertion, which may at first appear easy of disproof, an instance may be cited that, but for sake of argument, might well perhaps have passed unnoticed. Sir Hugh Rose had selected a young subaltern to conduct the office of his military secretary—a place in which it obviously is of the first importance that a General on active service should possess the man who suits him personally best in the discharge of confidential business. His choice had fallen on Captain, then Lieutenant, Burne, whose ability and tact alike it was impossible to impugn. Yet the Horse Guards held the post was one demanding a field-officer, who, while drawing higher pay and military allowances, is also entitled by his rank to partial aid in the maintenance of a stud at Government expense—advantages that are denied to subalterns not unfrequently superior in years and understanding, and that, taken by themselves, are certainly no crucial test of merit. The exception, however, that the Horse Guards took to the proposed appointment, though it ousted and retarded for a while a most deserving officer, was in this instance but a source of personal hardship to

Lieutenant Burns; for the ~~field~~-officer replacing him was Lieutenant-Colonel Sarel, whose attainments as a linguist, a soldier, and a man of business, would have rendered him an acquisition to the staff of any army in the world.

But to discuss at any length the individual merits of recent nominations falls not within our province. Such a task would be at once too comprehensive and invidious for a civilian to undertake; yet a host of names must rise instinctively to the lips of any one acquainted even partially with our Anglo-Indian armies, and some of them must find utterance every now and then in illustration of views expressed. Some there are whose services are too prominent to be passed over in sheer silence; and there are those whose services, though not less brilliant in themselves, call for observation as having heretofore been less prominently recorded. On one point, moreover, a civilian may perhaps be left unshackled by the wholesome knowledge of his technical ignorance of military discipline, and express appreciation of a now restricted class of officers of whom but little is generally known. As a type of these heroes whose fame has been obscured without being dulled by the passing clouds of mutiny, and who, from the circumstances of their position, were then so surrounded by temptation that it is indeed a miracle, considering the prejudices then existing both on their sides and our own, that any of their number proved faithful to the Queen, it behoves us here to mention, in terms of high respect and admiration, the name of Rissaldar Sirdar Bahadoor Mahomed Buksh Khan. The services of this

officer date from the ~~A~~ffghan war; and both in the earning and the wearing of the Ghuznee medal, and the clasps for Moodki, Aliwal, ~~Sobraon~~, and Ferozeshah, he has ever shone conspicuous for courage and fidelity. As native Aide-de-Camp he has now served upon the Staff of several successive Governors-General of India; and Colonels Blane or Bowie, and all who served with him, will willingly bear evidence to ~~the~~ value of his precept and example. Our Indian armies, as at present constituted, afford but few openings to native officers of advancement to anything approaching high military distinction and it should be the aim of every man in India, with patronage at his disposal, to seek out and discover those of this numerous band whose obscurity, if such it can be called, is essentially the result of their misfortunes, and endeavour to apply the remedy of fitting place to improve their hard position.

The day must come when some yet hidden cause will operate in the reduction of our British force in India. It cannot be supposed that England will for ever be content to stop in silence the gaps which ~~each~~ year makes in the more than seventy European regiments there maintained. Neither can it be supposed that, when the memory of recent struggles shall have grown remote, or been succeeded by events nearer to our homes, that the House of Commons will willingly expend so large a portion of the Indian revenues on measures of precaution; while it may be questioned whether even Dr Cumming would venture to predict so speedy an approach of everlasting peace throughout the continents now most advanced in civilisation and the

arts of war, as to warrant the conclusion that a large proportion of our Anglo-Indian forces may not some day be sorely needed in another quarter of the globe. With the prospect of such an inevitable future, though how far distant none can tell, it surely would be little less than folly on the part of those in power to blind themselves to such eventualities ; and, on the contrary, it should be their aim to use these years of peace and calm security in gathering a chosen nucleus of well-proportioned native weapons of defence. The elements of danger have been discovered, and may henceforth be avoided with some degree of certainty. The completion of our railroad system will render thirty thousand English troops in India sufficiently omnipresent for all practical purposes of aid where aid may be required ; and although we may forget as victors the events of 1857, the recollection of the bloody lesson then learnt, by ill-starred Hindoos and Mahomedans alike, will not so soon be lost to native hearts and minds.

With the existing conditions of to-day, the English troops that were in India in 1857 before the mutiny broke forth would not only have been sufficient to guarantee the life and property then sacrificed, but even might have proved unnecessarily numerous. Strategic points, magazines, and arsenals, in European hands, added to the lever of native legislation and our increased commercial interests in common, afford together an array of power surpassing our requirements, and ill comparable with the facts that led to the rebellion. The truth of this assertion is happily so patent as to render argument superfluous ; and in concluding this disjointed

picture of the fabric of our military ascendancy in India, we may without presumption express ~~blind~~ confidence in the stability of our rule from the Himalayas to the sea, so long as the balance of power established by the long-suffering treaties of 1815 remains unchanged in Europe. From natives we have naught to fear; with them we maintain a debtor and a creditor account, and to them our paramount duty is ~~honestly~~ to pay the interest long since fallen into foul arrears, and due on borrowed land. The last sun of our sword-rule has set on Hindostan; her fruitful plains no longer lie at the tender mercies of hungry martial younger sons; her woods are cleared, and jungles drained, and have become vast fields for raising crops of indigo and cotton, farmed, 'tis true, by dint of English energy, but on fair payment of a rent, which, while it leaves a large and profitable margin to the tenant, is high enough to guarantee undisturbed possession, so long as all conditions of our permanent lease are punctually fulfilled.

CHAPTER X.

FINANCE AND PUBLIC WORKS.

THE word Finance must here be read as having mainly reference to Revenue, "Expenditure" being represented by "Public Works," a department that of itself admits of a division into at least two distinct classifications—those works which are remunerative, and those which are the contrary. These may be regarded as natural foes, each ever opening its greedy mouth to swallow up the lion's share of our cash balances; and one of the most delicate tasks devolving on an Indian Chancellor of the Exchequer, is the steering of his financial bark between this Scylla and Charybdis in such a manner that the public should not give tongue and follow with a hue-and-cry each sum allotted to the one or other, nor raise its angry voice against imagined misappropriation.

It is not, however, at all times a very easy matter to discover to which class a given work may appertain. It frequently changes character more than once in course of progress; and an undertaking designed for raising revenue may actually prove an encumbrance to the State, while some system of highways, originally

commenced for the sole purpose of opening up remoter provinces, and bringing them beneath the eye and hand of the ruling power, may prove upon completion a source of prosperity and gain, not entering into the barren calculations of the projector. Within the last ten years we have had in India two grand specimens of these classes. The military works rendered necessary by rebellion are directly unremunerative in their character; while the railway system that has followed our reconquest of the country, though constructed at a vast expense, must ultimately prove reproductive in the truest sense.

In the division of available funds between the antagonistic claimants, it is more than probable that an unfair proportion has been dealt out to those most unremunerative in their character: for barracks, arsenals, and purely military roads have until quite lately been deemed to constitute our strongest hold upon the country, and hence entitled to the first consideration; while each outlay of a lakh on one of these not only brings in no return, but entails the future payment of an annual sum for bare repairs and preservation. Again, it is not unreasonable to suppose that the military genius which long guided the councils of the Company made the most of military necessities, and the constant practice of appointing to the chief control of public works in India some military man may well have tended in the same direction.

But let us turn from generalities to facts. The Ganges Canal is undoubtedly the grandest isolated reproductive work in India. At Hurdwar the sacred

river breaks from its mountain source, discharging, it is estimated, when at the lowest ebb, seven thousand cubic feet of water every second; thence its course points near due south to Delhi, nature having apparently ordained that the tract of country known as The Doab should reap but little benefit from its fertilising power: but art willed otherwise. A plan of irrigation was originated, first by Lord William Bentinck, but little practical result then followed. Lord Auckland next renewed inquiries as to its feasibility, the subject having been painfully pressed upon the notice of the Government by the occurrence of repeated famines; and at length the persevering genius of Sir Proby Cautley elaborated a splendid scheme, combining irrigation with a navigable canal. One of the most serious hindrances to its execution existed in the low level of the land across which the water from the Ganges must in the first instance be carried by artifice towards the districts most in want. Moreover, this low land was seamed by three broad watercourses, dry in the thirsty season, but rapid angry rivers when swollen by the rains, and so differing in level that each had to be traversed in a peculiar manner,—the canal had to be borne across the first, through the volume of the second, and literally beneath the bed of the third.

Some notion of the costliness of these several undertakings may be formed from the following brief account of one among their number:—The Solani river has been bridged by an aqueduct of stone, affording transit to the canal. It rests on fifteen arches, each spanning fifty feet, leaving a clear waterway of seven hundred and

fifty feet. The strength of the work is enormous, and its duration appears destined to be coexistent with that of the rocks on which it rests. It is supported by blocks of masonry sunk twenty feet below the river-bed, and measuring twenty feet in length and breadth. * Huge piles protect each part from injury by the current; and a full description of all the contrivances, multiform and ingenious beyond conception, by which it has been sought to secure the fabric from every accident imagination could anticipate, would fill a moderate volume. This aqueduct alone has cost not less than thirty lakhs.

In its still unfinished state one cannot arrive at an accurate estimate of the total cost of the canal, but the best authorities consider it can hardly fall short of two millions sterling. It is, moreover, worthy of remark that competent persons to whom the question has been submitted coincide in the belief that the fact of tapping the Ganges at Hurdwar, and the consequent abstraction of some 75 per cent of its sacred volume, will not materially enhance the difficulty of navigating the inferior Ganges—the fact being, that the outpour at Hurdwar is small compared with the surface-drainage of the plains, and that this last is materially increased by the division of the original source. Thus, notwithstanding the gigantic difficulties nature strewed in the path of this great enterprise, and the yet more imminent dangers of administrative jealousy and studied opposition, energetic science, combined with British capital and credit, have carried it to near upon completion; and the fertilising element is already con-

veyed in countless branches, dykes, and channels, to almost every village throughout a tract of country upwards of eight hundred miles in length, and is supplied to every tiller of the soil on payment of a trifling tax, quite out of all proportion with the benefit diffused.

This work alone might well suffice to stamp on us the character of Indian benefactors; and though it is but one of many undertakings of a similar nature, projected for the interest of the country, it yet may, from its proportions and the ability displayed in its construction, be not inaptly termed the father of remunerative public works in India. Its remunerative character is of the truest kind, as steadily augmenting by the lapse of time; its cost has been prodigious, and the revenues derived from it can hardly yet afford a full set-off against the money sunk: but in years to come, the constantly increasing density of population and value of the soil must ultimately adjust the balance, and leave it equally entitled to our admiration, whether as regarded from a mercantile or philanthropic point of view.

The school founded by Sir Proby Cautley has been well maintained by his successors in influencing the Indian Government in favour of non-military public works. Cawnpore was the point fixed for the canal to rejoin the sacred stream, and below this the ingenuity of man has been directed rather to repelling than attracting the waters of the Ganges. At Benares, after the river has received the waters of its tributaries, the Kallee-Nuddee, the Goomtee, and others, the average discharge, each second through the year, has

been estimated at two hundred and fifty thousand cubic liquid feet ; and by the latter end of July all the lower parts of Bengal contiguous to its banks are overflowed, forming inundations of a hundred miles in width, where little appears above the surface of the flood save isolated villages and trees. Embarkations of every kind then traverse the inland sea, those bound northwards availing themselves of a direct course, with comparatively still water, at a season when every stream has become a foaming torrent. Husbandry and grazing are alike suspended, and the peasant sculls his boat across the fields that he, in other months, was wont to plough, happy if here and there an elevated slope still yields him scanty herbage, for otherwise his flocks and herds must die. Where nature has afforded some slight assistance, large tracts are guarded jealously from inundation by means of costly and elaborate dams ; and here again abundant proof is given of the benefit of Western rule, and above all of the habits introduced by us of organising labour for a public object, in the performance of a task from which all private enterprise must necessarily shrink in prudence or despair.

Passing from the Ganges to the valley of its sister stream, we find the white man's ingenuity again at war with nature. A thousand miles above the sea there stands the ancient town of Attock, whose name, signifying "obstacle," is said to have been given it under the presumption that no scrupulous Hindoo would venture farther to the westward. Here the Indus runs between banks so high that the enormous

increase of its waters during rains and meltings of the snow affects its depth alone. The rocky banks are formed of blackish slate, polished by the stream until they shine like marble, and between them one clear blue stream shoots past, with great rapidity, and an average depth of fifty feet throughout the year. Its speed is fatal to all ferry-transit, while its breadth and inaccessibility preclude as yet the possibility of bridge-construction. The river-bed is formed of boulders, washed from the feet of the Hindoo Koosh, and ever travelling south by the action of a powerful under-current. Nature, with her usual profusion, has thrown these many difficulties in the path of an easy access to the central table-lands of Asia. We, in our turn, have sought to overcome them by evasion rather than by conquest, and, led by the fertile mind of Colonel Robertson, have bent our efforts to carve out a subterranean passage. This tunnel has not yet attained completion. Simultaneously commenced from both sides, some years witnessed satisfactory progress, and even wild Sittanas and Beloochees, whose instincts were opposed to such attempts at circumventing nature, looked forward to a speedy termination. Finance alone willed otherwise. The work was costly; partially, perhaps, to disprove a native prophecy it had been undertaken, and who knows but what partially in obedience to such prophecy it has been now neglected? The pumps have ceased their work, and water has obtained possession of the caverns excavated for purposes of communication. It may thus afford no inapt example of that class of undertakings which

change character more than once in course of execution : left in its condition of to-day, it only represents so much capital expended idly and without return ; and yet it is probable that further appropriation for its prosecution might have the result of verifying the sanguine expectations of its original designers, who fondly dreamt of a grand highway for Indo-Persian commerce, combining a political object with the raising of imperial revenue.

Among recent occupants of the post of Secretary of Works in India, the names of Colonels Yule and Strachey will long remain associated with the spending of the largest sums disbursed within the memory of man on any single undertaking ; and the outbreak of the mutiny and its suppression proved the more immediate source of this expenditure. It was generally felt that our future hold upon the country was much dependent on more rapid means of internal communication than Dāk Gharries or the Government bullock-train afforded, and the rendering accessible of certain districts either for the sake of health or the eradication of any local disaffection. The spending of the money thus determined on, was, after some discussion, placed under the control of the Government of India in the old established office of its Public Works. This was preferred for certain reasons to the organisation of a separate Railway Department, conducting operations on an independent footing under the authority of the Governor-General, as part and parcel of the great machine of Government itself. The construction of these railways was regarded as a national object, de-

manding national aid, it might be even sacrifices; and Lord Stanley and his colleagues of that day boldly grappled with the stern necessity, and set their shoulders to the wheel to raise by loans and bonds and guarantees, and every kind of credit and debenture, capital commensurate with the immensity of the task. But although the working of the machinery required for the design and execution of a strategic system of rail-communication between Madras, Bombay, Calcutta, and Mooltan, was intrusted to the Public Works Department, yet within that office, already overgrown and overworked, it was necessary to constitute an *imperium in imperio*, charged alone with railway business; and the House of Commons coincided with the Secretary of State for India in the advisability of appointing one possessed of technical qualifications Government Director of Indian Railway Companies. This office, requiring deep acquaintance with almost every branch of human industry, was well conferred upon Mr Juland Danvers, who for some years past has spent his time according to requirement in personal inspections throughout the length and breadth of British India, and in rendering accounts, accompanied by *viva voce* explanations, to the powers supreme in Westminster.

One of the most interesting results the public derives from the punctual performance of the duties intrusted to Mr Juland Danvers, is the annual presentation to both Houses of Parliament of a report, addressed by him to the Secretary of State for India in Council, on Indian railway progress during the previous year. From a perusal of these reports it appears that

up to 1850 the coin spent on rail-construction in Her Majesty's Indian dominions was within two hundred thousand pounds; and the amount of miles opened within the year referred to, 1850, was simply *nil*; whereas in both 1861 and 1862 upwards of seven hundred miles of rail were opened to the public, at a cost averaging in each case six millions sterling. Further, it is shown that the capital that has already been expended on Indian railways falls little short of sixty millions sterling, whereof a third at least has accrued directly to the benefit of England through exportation of machinery and rails. For an expenditure of capital so ample we have, however, a fair share of labour done to show; for the natural difficulties overcome by Indian rail-contractors rank second to none within the range of engineering skill. The works which bear the iron horse across the Thull and Bhor Ghâts are perhaps unparalleled in boldness of design and happy execution; while the Sone viaduct, and the hundreds of miles of brick embankment through the Bengal flats, are probably unsurpassed in durative power and cost of workmanship.

The sections here referred to are but links of inter-communication between Calcutta and Bombay; and to form any adequate idea of the work performed by railway kings in India, of the numerical strength of the imported artisans therein employed, and of the firm hold upon the country and its inhabitants thereby acquired, it would be necessary to dive deeper into the recesses of Parliamentary blue-books than is consistent with our immediate purpose. Still it is impossible to

consider with attention the remarkable figures above roughly quoted without arriving at some slight conception of the sudden impetus the introduction of the railway system must have given, in the substitution of a mutual commercial interest for one-sided military dominion.

It is, moreover, fortunate that the introduction of this system should have taken place within the sequent reigns of Lord Stanley and Sir Charles Wood—both statesmen of a practical type, superior to mere party strife, and who, following in the same broad track of progress, unbiassed by the narrow chains too often cast by a life's experience of power or opposition, have viewed with calm discussion the rival claims of many a vexed item of expenditure, as placeable to capital, or revenue account, or as to whether this branch-line or that should be admitted to the receipt of certain subsidies, by driving a far-fetched quibble in a coach-and-six through some obscurely-worded Act of Parliament. Happily indeed for the great interests involved, Lord Stanley and Sir Charles Wood have been permitted to direct the march of Indian railway enterprise very much according to their own convictions, and have, of their wisdom, drawn a medium line between the oft-opposed requirements of strategy and commerce.

Having reached this point, which tends to prove that, in the distribution of the sums at their disposal, neither remunerative nor unremunerative, martial nor pacific enterprises have seriously suffered at the hands of recent Indian administrators, it may not be amiss to

pause a while from more immediate considerations, and enter on a brief comparison of the mode pursued by ancient despots in expending revenue and contracting debt with that which has distinguished Anglo-Indian rule. It is, we think, in the broad field of finance that India reaps the greatest benefit at our hands. Taxation, if higher in densely populated or singularly fertile districts than it was in former days, when these same districts were less thickly peopled and their wealth had not attained maturity, is now at least more equally distributed, and presses with greater ease on all. On the other hand, history bears record of the lavish sums that Akbar squandered on the construction of vast palaces, destined to become nurseries of vice for the many thousands who could claim consanguinity by reason of polygamy or adoption, and who, ever multiplying and extending their fell influence farther and still farther from the palace gates, ultimately converted busy cities, like Delhi and Lucknow, into sinks of infamy and disorder.

Such were the objects to which, in those days, the taxation of a State was too often primarily directed. Some there were indeed, like Shahjehan, who exalted its use in the construction of buildings dedicated to their titular deities, or priceless mausoleums, like the Taj Mehal, rearing its proud head through three succeeding decades, and swallowing up more wealth than could have been raked together, at that early date, even by oppression, for any other than a religious object. Yet both palatial and ecclesiastical structures, though essentially unremunerative in their character, may at the

time have rendered service by the employment of hordes of labourers and the consequent spread of skilled workmanship; but their termination was invariably followed by the results necessarily attendant on a heavier taxation, both in men and money, than the circumstances of the land permitted. Masses of men had been brought together to complete with all speed some shrine to an emperor's patron saint, in order that the old man's ashes might be laid upon the altar of his own creative fancy; but almost ere the ringing of the hammers was hushed in its completion the country fell a prey to famine and the sword. Agriculture had been neglected, and the hands that should have tilled the fields had been employed in carving stone; while peace, perchance, had held so long dominion in the minds of men as to breed reactionary desire for war. Then came the winter of that country's discontent. The marble screens afforded no protection from the pangs of hunger or the spread of dire disease. In the nation's eye they remained, for a time at least, objects of deep veneration or contempt, according to the appreciation of the sovereign by whom they had been reared and the fickle sentiments of an ever-changing multitude. However this may be, the accumulated experience of past ages shows that ancient public works in India, eloquent as they are as ever-living monuments of bygone dynasties and thrones, as surely paved the way to broadcast misery and want as our remunerative undertakings of to-day prove themselves unerring heralds of embated prosperity.

A solitary example, may suffice to illustrate this. On a spur of the Aravulli range, already noticed in a

former chapter, there stands an ancient celebrated place of pilgrimage, which, according to the high authority of Colonel Tod, ranks beyond controversy among the most superb of Indian temples. It was, we are told, erected on the site of other shrines, dedicated in far gone days to Siva and to Vishnu; and tradition records how the original founder obtained the site from the Sirowee Raja, by covering with silver coin as much ground as was required. In the centre of a court, that forms an outskirt of the main edifice, is a pagoda containing a colossal statue of the deified Coryphæus of the Jains, composed of an alloy of several rich metals; and before the temple is an equestrian statue of its founder, Bimul Sah. It is estimated that this temple occupied a period of fourteen years in building, at a cost of eighteen crores of Company's rupees, besides some sixty lakhs spent in levelling the site itself. In close proximity there stands a second and more modern temple, dedicated to Nemminath, which those learned in inscriptions assert was built in 1236; and this is in its turn supported by two others, of still less antiquity and price, all, however, showing nearly equal symptoms of decay. The total cost of these buildings, into which must have entered largely the transport of the marble whereof they are constructed, must have exceeded twenty millions sterling, or one-third of our actual expenditure in Indian railway enterprise; and it should not be overlooked, that in the distant ages when these mines of wealth were worked to such pernicious use, the country could have offered no comparison with its smiling aspect of to-day; while its people, ignoring the

advantage of a foreign commerce, could but compare unfavourably with wealthy Indian planters of the nineteenth century. Lastly, it must be remembered that but one instance has been quoted of a long array of ruinous works; and it would be an easy matter to establish that the comparatively unimportant sums we have raised and spent in India for India's own advantage, are, to use an Eastern phrase, but as the ear of corn to a barley loaf, when weighed against the boundless expenditure of an unproductive past.

Ere we quit the subject of recent Indian rail-construction, space must be found to record the triumph of a principle which occurred during Lord Elgin's term of holding the viceroyalty. At first sight it forms but a trifling link in the great chain of rail-communication between Calcutta and Mooltan, but in reality it is susceptible of extended interpretation, if taken as an individual fact whereby to read the spirit of the times we live in; for in it the march of progress may be traced, bringing remote military considerations into due subordination to the immediate needs of commerce by the conversion of a massive bastion into a city railway station. The last siege of Delhi was sufficiently protracted to inspire respect in England for the lines of her defences; and the Cashmere Gate, with other spots, will probably remain familiar to many generations, from their having been the salient points of our successes. Yet there are other works less generally known, because of their strategic strength and consequent avoidance by our engineers. Foremost amongst these ranked the ancient Patan fort of Selimgurh, on the

eastern bank of the Jumna, and communicating with the royal palace by a narrow bridge of stone. On this side Delhi was impregnable, at least to any means at our disposal in 1857, and the military world was loath to cast away this advantage, questionable as it was in a fort which had so frequently changed hands. The money, therefore, granted to restore the battered works was concentrated on other weaker parts, and Selimgurh was guarded with all jealousy from base contamination by the arts of peace, until at last the waves of railway enterprise broke with fury uncontrollable against her storm-proof walls. Much discussion then ensued. Those there were who, loving Delhi dearly, loved their military prejudices more; the formation of the ground, however, was such as to leave the railway engineers a choice of evils admitting of but little compromise. If Delhi was to reap the full advantage of a railway, Selimgurh must sacrifice her hostile character; and, after some years of doubt and indecision, the question was finally set at rest on personal inspection by Lord Elgin, who knew how to weigh improbable eventualities in the scales of practical requirement.

The conversion above referred to could not be effected without considerable expenditure; and the expectation of saving some few lakhs was not without its influence on those who estimate works of public utility by the rate of interest to be obtained on capital invested. The English House of Commons often thinks, that when it has accorded sanction to an outlay of some millions on Works or Education, it has done a liberal thing—plumming itself upon expending larger sums on foreign than

domestic soil; and country members often measure plans and undertakings by the standard of the local interests with which they are themselves associated—for, after all, opinions must be formed more in accordance with one's own experience than on the pleading of an interested counsel. Thus, while great safety lies undoubtedly in the necessity of home sanction, if only from its impedimentary action, at times a heavier drag may be thereby applied to the national wheels than is counterbalanced by the benefit derived from what is often really over-caution and a false economy. The main remedy lies, of course, in local legislation; and it is our firm belief that in this respect a wider scope of power should be left to the supreme and presidency councils in determining on the conduct of local enterprises than has been previously the practice—subject of necessity, however, to ultimate control by the prescribing of an imperial margin beyond which neither debt nor guarantee might be incurred.

The system now in force is the cause of constant trouble and delay in the passage of a scheme, in all its stages of design and execution, through the widely ramifying weary channels of local, supreme, and parliamentary legislation, and the prodigious difficulties growing out of a closer knowledge of this subject have hitherto been powerful enough to impede a simplifying process. Mutiny and debt, and the great names of Wilson, Laing, Trevelyan, have succeeded one another with such rapidity in the last few years, as to leave, one would imagine, little time for passing more than measures of paramount importance; and the only cause for

wonder is, that so much has been effected. We cannot tell whether history will pronounce the credit of the manifold results obtained due to one man or to many ; but until the wisdom of the future shall have passed its sentence on events still recent, we may be permitted to retain a firm belief that, after making ample discount for some errors, the untiring zeal displayed in the administration of India by the Maharaja Wood of Westminster affords, perhaps, the readiest key to the solution of this problem.

Abandoning this train of thought, we shall now proceed to a short examination of India's financial status of to-day. Her annual accounts are presented to the House of Commons in two parts—the one comprising finance transactions within the limits of continental India ; the other, styled the home accounts, consisting mainly of interest on debts incurred and credits held or due in England. Part I. is far the most comprehensive, and its first care is laudably directed to presenting to the world a complete tabular statement of the gross and net revenue for the year, the charges of collection, and other payments for which those revenues are responsible—the whole for more general comprehension being converted into sterling money, at the rate of two shillings the rupee.

The total income varies with the circumstances of each year, but probably may, for some time hence, be roughly stated as bordering on five-and-forty million pounds. A glance at this account shows at once the large proportion of revenue derived from land, amounting, as it does, to 45 per cent upon the total income.

The remaining 55 per cent of gross receipts is subdivided under headings similar to those which enter into every European budget. Assessed taxes, customs, interest on capital accounts, and mixed incomings from remunerative Departments, such as the Post Office or Telegraph, each has its assigned place in this tabular statement. The two great Government monopolies of salt and opium represent over five and eight millions sterling respectively, and these, together with the large proportion derived from land, form the special characteristics of our Indian budgets. From this hasty survey it may be gathered with what anxiety Indian finance regarded Lord Canning's latest measures for the sale of waste lands, and the ultimate redemption of the land-tax. The carrying out of these measures, and their practical adjustment to the necessities of the State, was left as a legacy to his successor, who was moreover pledged to the removal of the uneasy burden of the income-tax from native shoulders at the earliest moment compatible with financial pressure, and, if not sooner, certainly at the expiry of the five years for which it had been imposed. A cry had, moreover, gone abroad against the continuance of Government monopolies as a source of revenue; and unless the hand of the Governor-General should stem the revolutionary tide then bearing down upon our treasuries, it would be left to the devices of Mr Laing's successors to meet an annual expenditure approaching five-and-forty millions, from practically little else than the resources of their own unaided brains. But things were not permitted to arrive at such a pass. The action of the Government was stayed in Waste

Lands Sales, and practical restrictions were so imposed as to impede the future legislation by which alone these measures could too hastily be carried out.

Revenue has here been dealt with at greater length than is necessary for an account of Treasury outgoings, and this for two reasons: first, because expenditure has already had its say, and must now be left to plead its own great cause; and, secondly, because it is marked by none of those protective peculiarities incidental to our Indian incomings.

Part II., or home accounts, may briefly be disposed of. They include the payment of about two millions interest guaranteed to railway companies. Further, a charge of £120,000 per annum for the establishment of the Secretary of State for India in Council, numbering near four hundred souls; and prominent on the list of expenditure we find a long array of charitable allowances to widows, orphans, invalids, who by their number prove that India is a costly appanage to England, at least in human life.

Thus India under the Crown is something more than a mere commercial enterprise, and her agency is now directed to something higher than that at which the Company aimed. The ambition of the Crown concerning India is not so much that her stocks should be quoted so superior to par as to enable bond-holders to realise colossal fortunes, as that the destiny of a hundred and forty millions of her subjects should be worked out in accordance with the usages prescribed by the combined civilisation of the East and West; and therefore it is that the total of the revenue affords fair index

to the actual expenditure. The days of old are counted out, when galleons laden to the water's edge with treasure were regarded as the natural products of colonial possessions. India no longer forms an orchard of pagoda trees for England's younger sons to shake: her value to us is that of an almost boundless field for the investment of energy and capital; and hence the balance-sheet at the termination of each financial year shows a long array of figures, wellnigh matched in every proportion—the revenue but slightly in excess of all legitimate requirements, whatever small excess there is being carried to the credit of ensuing years in the substantial shape of hard rupees.

Surely these things are worthy of being written. The outside world has not yet fully realised the high importance of the transfer from the Company to the Crown. It is argued that events repeat themselves, and that even as the Company to-day has been ~~com-~~ compelled by accidental pressure to give way, and ultimately retire from action, so later commercial interests must reassume pre-eminence, driving political philanthropists from the scene of India's future. But be this ~~as~~ it may, let each theory be heard in turn, if only ~~to~~ its own detriment. We have it on right good authority that "all this world's a stage," wherein we all are players, having entrances and exits in accordance with ~~set~~ rules which we happily for us ignore; and the day must come at length when dreams of perfect trust, between what mischief-mongers love to call the subject races and ourselves, shall attain realisation in mutual bearance and forbearance, based

on confidence in a common future and the wealth of past experience.

In conclusion, we permit a native statesman of great experience and ability in dealing with finance, to speak for his country and himself on the question of the *modus operandi* for raising annually what moneys are required under the present *regime* to keep our Government of India alive. The memorandum wherein he has expressed his views was prepared while the oppressive weight of the income-tax still remained upon the shoulders of the Indian people. In the removal of this unpopular source of revenue, which Mr Wilson first imposed for a limited period only as a war tax, or we might almost say a retribution on the Indian people for the calamities of 1857, the Government of India has but kept its pledged troth; and it must be very many years before our Indian accounts display such a surplus, after providing for the extinction of debt incurred, as to justify those by whom public burdens are imposed in reducing a taxation which the country becomes each year more able to sustain, and of which each year a larger share falls, directly or indirectly, on European immigrants, who derive from the stability of our rule equal if not greater benefits than the native subjects of the land.

Under these circumstances, the removal of the hated income-tax but opens the approach to other means of raising money; and so long as more than half of what we want comes straight from the pocket of the native into our own, in the shape of land-tax and the Government monopolies of salt and opium, so

long shall we maintain that the native has a right to make his feelings known, even outside the walls of those mixed Council Chambers established for the purpose.

A few words here on the subject of this land-tax may not be out of place before proceeding to the consideration of the memorandum with which this chapter closes. The fact is that the Land Revenue System, on which so many lances have been broken by anxious students of Anglo-Indian Injustice, is one that recommends itself to the native mind by immemorial practice, based on the doctrine that the original proprietary right to the soil is vested in the Government *de facto*. Owing, however, to the prodigality of long lines of dynasties, by whom, in token of approval or reward, lands free of revenue had constantly been granted, it happened that great tracts became exempt from their due share of taxation, causing *either* considerable loss of revenue to Government, or enhanced burdens on unexempted lands. This trouble grew with the extension of our rule, and at length Commissioners were appointed to examine all titles to exemption. The sphere of their action, limited at first to provinces on attachment, was gradually extended to those long subject to our dominion; but the principle involved was so familiar to the native mind, that though it might cause private vexation to landowners whose documentary or other evidence had disappeared with lapse of time, it was insufficient to produce a general irritation. Without, however, entering into the propriety and policy of a measure

that natives at least can understand, and far prefer to many of our more elaborate fiscal systems, we would only plead that the fact of its existence, causing as it does half our Anglo-Indian revenue to accrue directly from the soil, entitles the children of that soil to a voice in all decisions of a nature to affect their welfare.

"The experience," one author tells us, "which enables a man to write on the subject of Eastern government tends to blunt his sympathies, and in some degree to injure his moral sense." "Torture and lawlessness" were so familiar to this writer, as to render him "conscious of not feeling as he ought when wrong is done to individuals and nations." This truly is a sad picture of a human mind after a very few years in India; but were the condition of moral obliquity described confined to the producers or consumers of such highly-flavoured literary food, it might not be necessary to undeceive a sensation-loving public. When, however, the disorder affects the minds of men in office like Mr Seton Karr, late Secretary to the Government of Bengal, making him write of certain land-revenue-raising machinery, "that each day produced its list of victims, and the good fortune of those who escaped but added to the pangs of the crowd who came forth from the shearing-house shorn to the skin, unable to work, ashamed to beg, condemned to penury;" and when we are further told by the graphic Mr Kaye that "of 3500 estates, great and small, three-fifths were confiscated," in the course of ~~but~~ one local land-tenure inquiry,—we must confess that the truth-seeking world is under great obligation to the

calm judicial pen of Sir Charles Jackson, for demonstrating in a recent work that the title here set aside was not the title to land, but the title to hold it free from the payment of land-tax ; that there was no ousting from possession in these cases—a resumption of the right to the land-tax only, and not a resumption of the land itself.

From this digression we shall now return to the salt monopoly, to which, second only to the income-tax, the writer of the following memorandum draws attention. In the days we live in, this is perhaps the greatest abuse of power extant in any civilised portion of the globe. Along certain frontiers of the North-West Provinces and Rappootana, a boundary-line is drawn, cutting off the sparsely populated producing districts from the neighbouring lands, densely peopled by consumers, the nature of whose food demands a liberal use of salt in its preparation, not only to render it wholesome, but palatable to the taste. This line has been drawn upon arbitrary principles that render the most elementary conditions of existence dissimilar in adjoining village hamlets. Along it a hedge of thorn, strictly emblematical of the duty it performs, has been planted, winding for many hundred miles across an open country, sometimes fertile, sometimes barren, heedless of mountains, streams, and all those marks by which the hand of nature traces lines for the division of mankind. This hedge is kept intact by a large and costly staff of customs' officers, and represents, in its eternal presence to the view, a cordon more intolerable to the freedom of native thought and action than any Continental octroi,

passport, or other fiscal system, since the abolition of the gabelle or the hated corvée. The people of those districts live, as it were, in permanent quarantine: smuggling is of course extensively practised, and each day gaps are found to need repair along this rude financial hedge, or men and women are detected in the act, and made to pay a penalty, certainly not likely to spread a general belief among the poorer classes of the benefit our sway confers. The monotony of the hedge is only broken at intervals by gates, where roads are crossed, and ~~here~~ and there by stations of police. The whole system is known as that of salt chokes; and considering the inconvenience and injustice, and the heavy charges for collecting the revenue accruing from it, we must confess, and not without regret, that the writer of the memorandum now before us has treated the abuse with an exceeding moderation, that might, who knows, perhaps not unjustly be attributed to his ignorance of our desire to govern righteously, or else to familiarity with other modes of raising revenue equally questionable in morality and political economy.

In this memorandum it will be also seen that the native mind conceives that indirect taxation lies easier on the shoulders of the Indian people than any kind of direct taxation, in the equitable collection of which domestic sanctity must be invaded, and "minute inquiries" are rendered necessary. Still natives must remember that our administration of India is a costly one, that security for life and property is a plant requiring in Asia much artificial training and support, and that we also are labourers worthy of our hire. A large

voice as to the least objectionable mode of raising this hire we willingly accord the native ; but if he selects, on mature reflection and by gradual legislation, the system of accumulated indirect taxation, he must be prepared for a period when the condition of India will resemble that of England, where, in the words of Sydney Smith, " Taxes were piled on taxes until they reached every article which enters into the mouth, or covers the back, or is placed under foot ; taxes upon everything which it is pleasant to see, hear, feel, smell, or taste ; taxes upon warmth, light, and locomotion ; taxes on everything on earth, and in the waters under the earth —on everything that comes from abroad, or is grown at home ; taxes on the source which pampers man's appetite, and the drug which restores him to health ; on the ermine which decorates the judge, and the rope which hangs the criminal ; on the poor man's salt and the rich man's spice ; on the brass nails of the coffin and the ribbons of the bride. The schoolboy whips his taxed top ; the beardless youth manages his taxed horse, with a taxed bridle, on a taxed road ; and the dying Englishman, pouring his medicine which has paid seven per cent into a spoon that has paid fifteen per cent, flings himself back upon the chintz bed which has paid twenty-two per cent, makes his will on an eight-pound stamp, and expires in the arms of an apothecary who has paid a licence of a hundred pounds for the privilege of putting him to death. His whole property is then immediately taxed from two to ten per cent. Besides the probate, large fees are demanded for burying him in the chancel ; his virtues are handed down to posterity

on taxed marble, and he is then gathered to his fathers to be taxed no more."

Finally, it must be remembered that Persian is the language in which the writer of the memorandum has been accustomed to prepare state-papers, and that division by ten is the simplest method of calculating rupees in pounds sterling.

MEMORANDUM BY THE HONOURABLE RAJA DINKUR RAO.

ON THE FINANCE OF THE GOVERNMENT.

From the Budget it will be seen that when the population of British India, which is about 140,000,000, is compared with the income, which is 420,000,000 rupees, the average will be about 3 rupees per head. When this average is compared with that of the native states, the population of which is about 48,400,000, and the income 130,000,000 rupees, it is equal to it, if not greater. But from the estimate of the receipts and expenditure of the year 1856 it is seen that the total income was about 300,000,000 rupees. It must be considered that during this short time the income is much increased. It is clear that this increase is not merely from the land revenue, but from the taxes and duties also. Now, judging from this, it does not appear proper to increase this amount beyond what may be added from the improvement in the land revenue. It is necessary for the Government to give attention, as much as practicable, to decreasing the taxes and duties.

It will be deemed right to give attention in certain cases to decrease the expenditure. The amount thus saved will be usefully applied to continue to some officers proper amount of pay suitable to their stations, and to maintain chowkees on roads and in cities, towns, &c., which are at present reduced. It is also necessary that some balance should remain in the hands of the Government for the use of the State and to pay the interest and some amount of the debt. But from this Budget so much appears impossible. Such being the case, it is obvious, from the remission of the license-tax, how much the comfort of the people is at the heart of the Government. The subjects should understand from this that, when an opportunity will present itself, the Government will no doubt lessen, as much as possible, their burden of taxes and duties. From the present Budget it is seen that, although the Government has reduced so much its expenditure, still the expenditure amounts to the same sum of income, which is 420,000,000 rupees. From this the reflecting persons will think that the Government necessarily requires this amount of income, and they must therefore pay it. It is also just for the subjects to pay the Government for being protected. Though this is the case, still the Government must pay attention to relieve the subjects from the pressure of several kinds of regulations on taxes and duties, considering that the people of Hindostan do not like them. By this means the people will be left free to perform their occupations with ease. The Government, therefore, instead of increasing that pressure, should decrease it as much as practicable, in such

a way that it should not incur loss to itself, and the people should be satisfied.

In receiving money from the people it is difficult to please all entirely. There is no transaction which shall not be open to some kinds of objection. But it is proper for the Government to take money from the people and also to look at their convenience.

Though I am not acquainted with the Government financial system, yet what I think better to be done is as follows :—

Some of the following items that will appear proper may be made a source of income in lieu of those that should be abolished. This system will be, to some extent, in accordance to the native custom. Though, owing to their being long abolished by the Government, these duties will be less liked at first, still, owing to their being of the nature of an indirect tax, they will be liked by the people when all other imposts that are hereafter mentioned are totally abolished.

My opinion also is that indirect taxes should be taken, because, though an indirect tax affects all, yet it is taken from a few persons. But the process of realising these duties should be easy. The Government should pay attention only to make up the amount of its income, and not to the extending its interference and making minute inquiries, which prevent the people from following their occupations. There is no need to describe this here in detail.

Tobacco.—Supposing that a person requires about ten seers of tobacco annually, so, at the highest rate of five seers per rupee, he spends about two rupees every

year. Were he obliged to buy at the rate of four seers, he would not find it very inconvenient. From this, in proportion to the population, exempting those that are not to be taken into consideration, an estimate can be formed of the income that can be realised. Though the people will feel a little inconvenience from this duty, because tobacco is used by many, still this article is not so useful as the salt in his nourishment. The use of this article is generally a matter of habit. But when the income-tax, the duty on salt, and all other direct taxes and duties, are abolished, this indirect tax, without being more inconvenient to the people, will, I think, be conducive to their comfort.

Betal Leaves.—The same is the case with betal leaves. Estimating that each man consumes about two leaves every day, or 750 per year, their value to the highest rate will be about 12 annas.

Stamp Papers.—If it be deemed impossible to abolish all the stamps and fees, the following only should be kept and all others abolished:—

1. A fee at the rate of half an anna per rupee should be taken from the decree-holder after he has obtained money in satisfaction of his decree.

2. A bond of sale or mortgage of immovable property.

3. A warrant of pleaders.

If it will be said that, owing to there being no stamps to mark papers, opportunity will be given to commit forgeries, there is already a law to punish such offences; or, if it be deemed proper, a paper having a Government seal affixed to it should be sold for such purposes at the price of other common papers.

Cloth.—A fee on stamping new cloth should be taken. Each man requires on an average two rupees for his cloth annually. From this an estimate can be made that at the rate of $\frac{1}{2}$ anna per rupee on common cloth, and one anna on silken and embroidered cloth, $\frac{3}{4}$ of an anna at an average rate will be levied from each person. But the cloth that comes from England should be exempted, because customs duty is already taken on it; but in order to have a mark on it, it should be stamped.

The same system of stamping should be observed with regard to weights and measures.

From all this it appears that the deficit in the Government income, which will occur from abolishing other taxes and duties, will be made up from these imposts. If something should be wanting to make good the income, a small fee should be imposed on weighing all articles. This system is prevalent in India from the earliest days. The British Government has abolished it. It will not be difficult to bring this system into operation, for it is now a practice that those who weigh things receive something from those in whose behalf they weigh. The same persons will receive the contracts for the tax and pay to the Government the amount. This will be less inconvenient to the people than other imposts, and it is also according to their customs.

ITEMS THAT SHOULD BE ABOLISHED

Income-Tax.—Though it is necessary for the Government to take income-tax from the people, yet it is

evident how much all classes of people complain against it, and it is clear that they are obliged, besides paying the tax, to suffer much inconvenience from the regulations connected with it. It is therefore necessary to abolish it at once. There is no doubt that the income which is realised from this impost can be made up from some of those items that are above mentioned.

Salt.—It is necessary to decrease the duty on salt, for salt is the principal thing in the nourishment of all classes of people, and, owing to its being dear, the poor are exposed to much inconvenience. For instance, each man consumes about 9 seers of salt annually. At Agra the rate of salt is about 6 seers per rupee, so that each man requires $1\frac{1}{2}$ rupee per annum for his salt; while at Bhurtpore, Kurrowlee, &c., it can be obtained at about 18 seers per rupee, that is, each man expends $\frac{1}{2}$ rupee per annum; so that the people are obliged to buy salt so dear within such a short distance of where it is cheap. In such places the duty must be so much reduced that the salt may be obtainable at not less than 12 seers per rupee.

Opium.—The increased duty on opium will not, I think, stand at the present rate; for this article is generally consumed by the Chinese, who, perceiving the high rate of Indian opium, will commence to produce it in their own country to supply their wants—consequently the demand for the Indian opium will be less, and production stopped. This case, therefore, ought to be taken into consideration, and the duty to be reduced to the former rates. By this reduction the future deficit in the Government income and loss to the people

will be saved, and an obligation will be conferred upon those cultivators who pay lakhs of rupees of land-revenue, and indeed on many labouring classes of India.

On Stamp.—The stamp-duty is considered by some only an easy source of realising the Government income; but it is obvious from the stamp regulation that the former stamps, together with those that are recently introduced, do not leave the people to perform their occupations freely. They are required to buy stamps in every transaction of life, and at every step of every proceeding. Besides this they have also to bear other losses on account of stamps. It is not proper for the Government to take any duty, or wish to have money for giving justice, but it is right to keep the way of justice open as much as possible. For these reasons this impost must be reduced as much as practicable.

Municipal Taxes and Chowkeedaree.—The municipal taxes and chowkeedaree should also be, if possible, abolished. If it be impossible, the Government should reckon the chowkeedaree tax, which is established for protecting the people in its income from other sources. And, if the municipal system is to be continued, there should not be several sorts of taxes and duties imposed on the people for this purpose, except that which shall be approved by the inhabitants of the locality. The Government should also become a sharer in the work. The authority on the spot should act as one of the municipal body.

These and all other taxes and duties which may prevent people from following their occupations freely

should be abolished. As the Government income can be made up from the taxes and duties on the items above mentioned, there is no objection to abolish all other imposts. What I mean is this, that there should be no other *tax* or duty except those that are described as the sources of income. I hope that by this means there shall be left little cause for the people to be discontented, because they will be saved from the oppression and left to perform their occupations unmolested. This system is in accordance to their custom, and will not, I think, be much different from the policy of the Government.

CHAPTER XI.

FOREIGN SETTLEMENTS IN HINDOSTAN.

THE dreams of the chivalrous Dupleix were not destined to fulfilment, and French intrigues in the Carnatic and Mahratta States were ultimately buried in the graves of Bourquien and of Lally. All that now remains to mark the past designs of France are some few specks on the horizon of our Indian possessions, the names of which are seldom quoted in the marts of policy or commerce.

Of these Pondicherry claims pre-eminence to-day as still boasting of some slight mercantile importance, the more political settlement of Chandernagore having long since fallen into insignificance and decay, by reason of its close proximity to Fort William. Yet beyond this statement of the *de facto* prominence of Pondicherry as the commercial and political mainspring of French possessions in East India, naught remains to tell of interest to the general reader. Her exact position, population, and pretensions are items that concern herself alone, and as such need no comment at our hands.

Seventeen miles above Calcutta, and further removed from the insalubrious mouth of the Hoogly, the

traveller catches sight, on turning a long reach, of what appears a large well-built emporium of trade. Chandernagore, with its ruined quays and past remains of greatness, contrasts strangely with many of our modest Indian coast-stations, and the system of commercial makeshifts frequently resorted to by the practical merchants of Great Britain. Still this is not surprising, for the endeavours of France to plant her foot in India were prompted by national pride and jealousy of the rapidly increasing colonial importance of other nations in the seventeenth century; while in our case a company of merchants sued for and obtained a quasi recognition from the English Crown, with leave to establish factories within certain geographical restrictions, and enjoy specified monopolies, imperilling their own lives and capital at their own sole risk.

Herein lies the radical difference between English and French colonial enterprise. Both started from the principle that the rights of the infidel inhabitants of foreign climes were subordinate to those acquired by Christian discovery and conquest; but whereas England contented herself with giving tardy encouragement and a scant support to her successful adventurers, not heeding those who failed, France ever took upon herself to organise each struggling settlement in distant and uncongenial climes upon a Governmental basis, and deemed it incumbent on her to sustain her sovereign rights, and the honour of her flag, wherever it had once been rashly planted.

The most successful of French colonies originated in the days of Huguenot contention, when some patriotic

leaders of the persecuted party conceived the idea of a refuge beyond the sea, where they could still work in peace for the glory of the mother country; and the Government, surrounded by embarrassment, was not sorry to accept an outlet for disaffected elements. With repeated change at home, however, came changes in the character and composition of the joint-stock companies then trading to the West. But though Jesuit influence eventually supplanted Calvinistic, Canada still grew and flourished. The unerring genius of Colbert rendered him a staunch supporter of maritime and commercial enterprise; and it was not till the war of 1756 that Canada, after a gallant struggle, accrued to the British Crown. Yet the memory of France did not altogether die with Montcalm on the heights of Abraham; for now, after a century of our dominion, blue-books are printed by Her Majesty's command at Montreal, Quebec, and Ottawa, counting money in pounds sterling, but written in a foreign tongue, which has outlived a change of masters.

From this somewhat irrelevant digression on the failure of France in the West to reap the fruits of colonisation and foreign industry, we may turn in a fitting frame of mind to the study of her doings in the East, where she had to grapple with still greater difficulties, and failed yet more conspicuously.

The two positions are indeed somewhat opposed. In the West, France found far-spreading sparsely-peopled plains thirsting for the colonising element. She, flattered by the returns which the virgin soil yielded to the emigrant's first touch, bestowed much gratitude upon this country, and ultimately struck so firm a hold

as to leave the impress of her nationality on large masses of the population. In the East a very different combination of conditions awaited the arrival of her explorers. There old-established faiths and empires vied with one another for mastery in the hearts and minds of forty separate peoples. Moreover, of all European nations, France was the last to take the field in India. Her first efforts to establish herself there were repulsed at Surat by the united action of the Dutch and English, and a subsequent attempt to seize on Trincomalee was likewise unsuccessful. Later she maintained herself at Mailapur, "the City of Peacocks," near Madras, for a period of two years; but it was not until 1672 that she made good her title to consideration as an Indian landholder by the purchase from the Bejapoor Raja of the town of Pondicherry and ninety-two adjacent villages, tolerably well watered by the little river Gingy.

Having, however, once acquired a footing, the French, backed more directly by their Government than we, had larger means at their command; and French gold, working in a political sense, for a time outbade individual Anglo-Saxon enterprise. It must remain a doubtful problem whether, had not European wars, tapping the sources of her wealth, ended in constant maritime defeat, France might not have played the Eastern rôle which happy accident appears to have reserved for us. All we know is, that so surely as war broke out in Europe between France and England, those small isolated spots in India where the Bourbon flag or tricolor waved changed hands; and