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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 27th December 1877, and is hereby promulgated for general information :—

ACT No. XVIII OF 1877.

An Act to amend the law relating to Salt.

Preamble.

FOR the purpose of amending the law relating to Salt; it is hereby enacted as follows :

Preliminary.

Short title.

1. This Act may be called "The Salt Act, 1877;"

Commencement.

And it shall come into force on the twenty-eighth day of December 1877.

Repeal of enactments.

2. The Acts specified in the Schedule hereto annexed shall be repealed to the extent mentioned in the third column of the same Schedule.

"Maund" defined.

3. In this Act "maund" means a maund of 82⅔ lbs. avoirdupois weight.

General.

Duty on salt imported by sea.

4. The Indian Tariff Act, 1875, Schedule A, No. 49, shall be amended as follows, that is to say—

(*a*) in column three, for the figures and word "3,200 tolahs," the figures and words "82⅔lbs. avoirdupois" shall be substituted; and

(*b*) in column 5, for the numbers "1" and "13," the numbers "2" and "8" respectively shall be substituted.

Bombay and Madras.

Duty on salt imported by land.

5. On all salt imported by land into any of the territories administered by the Governor of Bombay in Council, or the Governor of Fort St. George in Council, a customs-duty shall be levied at the rate at which customs-duty is for the time being levied on salt imported into the same territory by sea.

Bombay.

Duty on salt manufactured in Bombay.

6. On all salt manufactured in any of the territories administered by the Governor of Bombay in Council, an excise-duty shall be levied at the rate at which customs-duty is for the time being levied on salt imported into the same territory by sea.

Madras.

Madras Act VI of 1871 amended.

7. For section 11 of the Madras Salt Excise Act, 1871, the following shall be substituted :—

"11. On all salt manufactured in any district, or part of a district, to which this Act may be extended, an excise-duty shall be levied at the rate at which customs-duty is for the time being levied on salt imported into the said presidency by sea, and shall be paid under such orders as the Board of Revenue from time to time make in this behalf :

"Provided that no such duty shall be leviable until the salt is about to be removed from the place of storage, and that no salt shall be so removed without a permit authorizing its removal from store; and such permit shall specify the quantity to be removed and the excise-duty levied or due thereon."

Sum to be imposed to cover cost of salt.

8. The Government of Fort St. George shall from time to time, by notification in the Local Gazette, fix as part of the price of every maund of salt sold under its orders

within any local area such sum or sums as it may deem sufficient to cover the cost of importation, purchase, manufacture, storage, transport, sale and wastage.

Power to alter sum.

9. The said Government may from time to time vary such sum or sums for any description of salt, or for any local area, with reference to all or any of the following considerations, (namely) :—

(*a*) the place in which the salt is sold;

(*b*) the quantity of the salt sold in any transaction;

(*c*) any other circumstances affecting its sale.

Price to be paid in each local area for salt sold.

10. The price to be paid to the said Government in any local area mentioned in any notification under section eight or section nine shall, for every maund of salt sold in such area, be equal to the customs-duty for the time being leviable on a maund of salt imported by sea into the presidency of Fort St. George, together with the sum or sums fixed under the said sections.

The sums under section eight shall be taken, until altered for any local area by notification under section eight or section nine, to be the following, namely: in the districts of Malabar and South Canara, for home-made salt, five annas per maund, and for imported salt, eight annas per maund, and in all other districts of the Presidency of Fort St. George, three annas per maund.

Orissa.

Duty on salt manufactured in Orissa.

11. In modification of Bengal Act No. VII of 1864, section 9, a duty shall be paid on salt manufactured at any place in the Division of Orissa by persons licensed under that Act, at such rate, not exceeding three rupees, four annas, as the Governor-General in Council may from time to time fix for such place.

THE SCHEDULE.

Number and year.	Subject.	Extent of repeal.
VI of 1844 ...	Transit duties: Salt.	Section 43.
XXIV of 1869 ...	Salt in Madras and Bombay.	So much as has not been repealed.
X of 1874 ...	Salt in Ganjam and Orissa.	So much as has not been repealed.
XV of 1874...	Laws' Local extent.	So far as it relates to Act XXIV of 1869.
XI of 1875 ...	Salt in Madras...	The whole.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th December 1877, and is hereby promulgated for general information :—

ACT No. XIX OF 1877.

An Act to enable certain District Judges to suspend and remove certain ministerial officers, and for other purposes.

Preamble.

WHEREAS it is expedient to empower the District Judges of the Lower and the North-Western Provinces of the Presidency of Fort William, and the District Judges of the Presidency of Fort Saint George to suspend and remove ministerial officers of the Courts of Subordinate Judges, Munsifs and District Munsifs; and whereas it is also expedient to provide in the Presidency of Fort Saint George for the transfer of ministerial officers from one Court to another; It is hereby enacted as follows :—

Amendment of Act No. VI of 1871.

1. After the second paragraph of section 36 of the Bengal Civil Courts Act, 1871, the following paragraph shall be inserted (that is to say) :—

"The District Judge, within whose jurisdiction such Court is situate, may, by order, suspend or remove any such ministerial officer."

Amendment of Act III of 1873, section 23.

2. For section 23 of the Madras Civil Courts Act, 1873, the following shall be substituted (that is to say) :—

Appointment and removal of ministerial officers of subordinate Courts.

"23. The ministerial officers of the Courts of the Subordinate Judges and District Munsifs shall be appointed by such Subordinate Judges and District Munsifs, respectively, subject to the approval or confirmation of the District Judge within whose jurisdiction such Courts are situate, and may be suspended or removed from office either by the said District Judge or (subject to his approval or confirmation) by such Subordinate Judges and District Munsifs respectively."

Addition after section 24 of Act III of 1873.

3. After section 24 of the same Act, the following section shall be inserted :—

Transfer of ministerial officers.

"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control.

"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

D. FITZPATRICK,
Secy. to the Govt. of India.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor-General of India in Council received the assent of His Excellency the Governor-General on the 28th December 1877, and is hereby promulgated for general information :—

ACT No. XIX OF 1877.

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Preamble.

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Appointment and removal of ministerial officers of subordinate Courts.

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Addition after section 24 of Act III of 1873.

3. After section 24 of the same Act, the following section shall be inserted :—

Transfer of ministerial officers.

"24 A. The Local Government may, at the instance of the District Judge, transfer from any Court, except the High Court, to any other Court, except the High Court, all or any of the ministerial officers of the Court of such Judge, or of any Subordinate Judge or District Munsif under his control.

"The District Judge may transfer all or any of the ministerial officers of any Court under his control to any other such Court."

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th January 1878, and is hereby promulgated for general information :—

ACT No. I OF 1878.

THE OPIUM ACT, 1878.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
   Amendment of Acts.
   Amendment of Act VII of 1836, s. 1.
3. Interpretation-clause.
4. Prohibition of poppy-cultivation and possession, &c., of opium.
5. Power to make rules to permit such matters.

SECTIONS.

6. Duty on opium imported by land.
7. Warehousing opium.
8. Power to make rules relating to warehouses.
9. Penalty for illegal cultivation of poppy, &c.
10. Presumption in prosecutions under section nine.
11. Confiscation of opium.
12. Order of confiscation by whom to be made.
13. Power to make rules, regarding disposal of things confiscated and rewards.
14. Power to enter, arrest and seize, on information that opium is unlawfully kept in any enclosed place.
15. Power to seize opium in open places. Power to detain, search and arrest.
16. Searches how made.
17. Officers to assist each other.
18. Vexatious entries, searches, seizures and arrests.
19. Issue of warrants.
20. Disposal of person arrested or thing seized.
21. Report of arrests and seizures.
22. Procedure in case of illegal poppy-cultivation.
23. Recovery of arrears of fees, duties, &c.
24. Farmer may apply to Collector or other officer to recover amount due to him by licensee.
25. Recovery of penalties due under bond.
SCHEDULE.

An Act to amend the law relating to Opium.

WHEREAS it is expedient to amend the law relating to opium; It is hereby enacted as follows:— Preamble.

1. This Act may be called "The Opium Act, 1878": Short title.

It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct; Local extent.

And it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf. Commencement.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule: Repeal of enactments.

And in Acts No. XI of 1849, No. XXI of 1856 and No. X of 1871, and in Bengal Act No. II of 1876, the words "intoxicating drugs" (wherever they occur) shall not include opium. Amendment of Acts.

The reference made in the Bombay Regulations XXI of 1827 and XX of 1830 in Act VII of 1836 shall be read as made to the corresponding sections of this Act. Amendment of Act VII of 1836, s. 1.

3. In this Act, unless there be something repugnant in the subject or context— Interpretation-clause.

"Opium" includes also poppy-heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy: "Opium."

"Magistrate" means, in the Presidency-towns, a Presidency Magistrate, and elsewhere a Magistrate of the first class or (when specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class: "Magistrate."

"Import" means to bring into the territories administered by any Local Government from sea, or from foreign territory, or from a territory administered by any other Local Government: "Import."

"Export" means to take out of the territories administered by any Local Government to sea, or to any foreign territory, or to any territory administered by another Local Government: "Export."

"Transport" means to remove from one place to another within the territories administered by the same Local Government. "Transport."

4. Except as permitted by this Act, or by any other enactment relating to opium for the time being in force, or by rules framed under this Act or under any such enactment, no one shall— Prohibition of poppy-cultivation and possession, &c., of opium.

(*a*) cultivate the poppy;
(*b*) manufacture opium;
(*c*) possess opium;
(*d*) transport opium;
(*e*) import or export opium; or
(*f*) sell opium.

5. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act, to permit absolutely or subject to the payment of duty or to any other conditions and to regulate within the whole or any specified part of the territories administered by such Government, all or any of the following matters:— Power to make rules to permit such matters.

(*a*) the cultivation of the poppy;
(*b*) the manufacture of opium;
(*c*) the possession of opium;
(*d*) the transport of opium;
(*e*) the importation or exportation of opium; and
(*f*) the sale of opium, and the farm of duties leviable on the sale of opium by retail:

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the law relating to sea customs for the time being in force or under section six.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, impose such duty as he thinks fit on opium or on any kind of opium imported by land into British India or into any specified part thereof, and may alter or abolish any duty so imposed. Duty on opium imported by land.

7. The Governor General in Council may, by order notified in the *Gazette of India*, Warehousing opium.

(*a*) authorize any Local Government to establish warehouses for opium legally imported into, or intended to be exported from, the territories administered by such Local Government, and
(*b*) cancel any such order.

So long as such order remains in force, the Local Government may, by notification published in the official Gazette,

(*c*) declare any place to be a warehouse for all or any opium legally imported, whether before or after the payment of any duty leviable thereon, into the territories administered by such Government, or into any specified part thereof, or intended to be exported thence, and

(*d*) cancel any such declaration.

An order under clause (*b*) shall cancel all previous declarations under clause (*c*) of this section relating to places in the territories to which such order refers.

So long as such declaration remains in force, the owner of all such opium shall be bound to deposit it in such warehouse.

8. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act to regulate the safe custody of opium warehoused under section seven; the levy of fees for such warehousing; the removal of such opium for sale or exportation; and the manner in which it shall be disposed of, if any duty or fees leviable on it be not paid within twelve months from the date of warehousing the same. Power to make rules relating to warehouses.

9. Any person who, in contravention of this Act, or of rules made and notified under section five or section eight, Penalty for illegal cultivation of poppy, &c.

(*a*) cultivates the poppy, or
(*b*) manufactures opium, or
(*c*) possesses opium, or
(*d*) transports opium, or
(*e*) imports or exports opium, or
(*f*) sells opium, or
(*g*) omits to warehouse opium or removes or does any act in respect of warehoused opium,

and any person who otherwise contravenes any such rule,

shall, on conviction before a Magistrate, be punished for each such offence with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both;

and, where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of the fine for a term which may extend to six months, and such imprisonment shall be in excess of any other imprisonment to which he may have been sentenced.

10. In prosecutions under section nine, it shall be presumed, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under this Act. Presumption in prosecutions under section nine.

11. In any case in which an offence under section nine has been committed— Confiscation of opium.

(*a*) the poppy so cultivated;
(*b*) the opium in respect of which any offence under the same section has been committed;
(*c*) where, in the case of an offence under clause (*d*) or (*e*) of the same section, the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export, as the case may be, the whole of the opium which he is transporting, importing or exporting;
(*d*) where, in the case of an offence under clause (*f*) of the same section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium,

shall be liable to confiscation.

The vessels, packages and coverings in which any opium liable to confiscation under this section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation.

12. When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted, but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate. Order of confiscation by whom to be made.

Whenever confiscation is authorised by this Act, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence against this Act has been committed, but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector of the District or Deputy Commissioner, or by any other officer authorized by the Local Government in this behalf, either personally or in right of his office, who may order such confiscation: Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons (if any) claiming any right thereto and the evidence (if any) which they produce in support of their claims.

13. The Local Government may, with the previous sanction of the Governor General in Council, from time to time, by notification in the local Gazette, make rules consistent with this Act to regulate— Power to make rules, regarding

(*a*) the disposal of all things confiscated under this Act; and disposal of things confiscated

(*b*) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act. and rewards.

14. Any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Act is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset, Power to enter, arrest and seize, on information that opium is unlawfully kept in any enclosed place.

(*a*) enter into any such building, vessel or place;
(*b*) in case of resistance, break open any door and remove any other obstacle to such entry;
(*c*) seize such opium and all materials used in the manufacture thereof, and any other thing which

he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium, and

(*d*) detain and search, and if he think proper arrest, any person whom he has reason to believe to be guilty of any offence relating to such opium under this or any other law for the time being in force.

Power to seize opium in open places.

15. Any officer of any of the said departments may

(*a*) seize, in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium,

(*b*) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law, and, if such person has opium in his possession, arrest him and any other persons in his company.

Power to detain, search and arrest.

16. All searches under section fourteen or section fifteen shall be made in accordance with the provisions of the Code of Criminal Procedure.

Searches how made.

17. The officers of the several departments mentioned in section fourteen shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act.

Officers to assist each other.

18. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Vexatious entries, searches, seizures and arrests.

19. The Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, either personally or in right of his office, or a Magistrate, may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building or vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

Issue of warrants.

20. Every person arrested and thing seized, under section fourteen or section fifteen, shall be forwarded without delay to the officer in charge of the nearest Police-station; and every person arrested and thing seized under section nineteen shall be forwarded without delay to the officer by whom the warrant was issued.

Every officer to whom any person arrested or thing is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or thing.

Disposal of person arrested or thing seized.

21. Whenever any officer makes any arrest or seizure under this Act, he shall within forty-eight hours next after such arrest or seizure make a full report of all the particulars of such arrest or seizure to his immediate official superior.

Report of arrests and seizures.

22. In the case of alleged illegal cultivation of the poppy, the crop shall not be removed, but shall, pending the disposal of the case, be attached by an officer superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf; and such officer shall require the cultivator to give bail in a reasonable amount (to be fixed by such officer) for his appearance before the Magistrate by whom the case is to be disposed of, and such cultivator shall not be arrested unless within a reasonable time he fails to give such bail:

Provided that, wherever Act No. XIII of 1857 *(An Act to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal)*, or any part thereof, is in force, nothing in this section shall apply to such cultivation.

Procedure in case of illegal poppy-cultivation.

23. Any arrear of any fee or duty imposed under this Act or any rule made hereunder,

and any arrear due from any farmer of opium-revenue,

may be recovered from the person primarily liable to pay the same to the Government or from his surety (if any) as if it were an arrear of land-revenue.

Recovery of arrears of fees, duties, &c.

24. When any amount is due to a farmer of opium-revenue from his licensee, in respect of a license, such farmer may make an application to the Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant; and on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue, and shall pay any amount so recovered to the applicant:

Provided that the execution of any process issued by such Collector, Deputy Collector or other officer for the recovery of such amount, shall be stayed if the licensee institutes a suit in the Civil Court to try the demand of the farmer and furnishes security to the satisfaction of such officer for the payment of the amount which such Court may adjudge to be due from him to such farmer:

Provided also that nothing contained in this section or done thereunder shall affect the right of any farmer of opium-revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee.

Farmer may apply to Collector or other officer to recover amount due to him by licensee.

25. When any person in compliance with any rule made hereunder gives a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty or an act in which the public are interested, as the case may be, within the meaning of the Indian Contract Act, 1872, section 74, and upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land-revenue.

Recovery of penalties due under bond.

SCHEDULE.

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849.	Abkári Revenue of Calcutta	In section 5 the word "opium." In section 6, the word "opium" and the last thirty-one words. In section 15, from and including the words "except in the case," to the end of the section. In section 33, from and including the words "except opium" down to and including the words "each seer;" and the words "or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer."
Act III of 1852.	Spirituous liquors, Bombay...	Section 10, so far as it relates to opium.
Act XXI of 1856.	Bengal Abkári Act ...	In section 28 the word "opium." Sections 34, 51, 52, 53 and 87. In section 35, the words "or opium." In section 49, the words "except opium." Section 59, so far as it relates to opium. In section 75, the words "except opium" and from and including the words "opium seized," down to the end.
Act XIII of 1857.	Cultivation of the poppy and manufacture of opium.	Section 2.
Act X of 1871	The Northern India Excise Act.	In paragraph 5 of section 3, the word "opium." Sections 18, 65, 66, 67 and 87. In section 19, the words "or opium." Section 46, so far as it relates to opium. In section 46, paragraph 3, from and including the words "as well as," down to and including the words "dealings in opium." In section 63, the words "except opium." In section 78, the words "except opium," and paragraph 2. In section 79, from and including the words "except opium," down to and including the words "each seer," and from and including the

Number and year.	Subject.	Extent of repeal.
		words "or in," down to and including the words "each ser."
Act IV of 1872.	The Panjáb Laws Act ...	Section 49.
Act XXVI of 1872.	Panjáb Opium Law Amendment.	The whole Act.
Act VI of 1873.	Transhipment of goods ...	Section 7.
Act XVI of 1875.	The Indian Tariff Act ...	Section 9.
Act XXIII of 1876.	To amend the law relating to Opium.	The whole Act.
Act VI of 1877.	For postponing the day on which the Opium Act, 1876, is to come into force.	The whole Act.

Act of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Extent of repeal.
Act II of 1876	To amend Act XI of 1849, Act XXI of 1856, and Act IV (B. C.) of 1866.	In section 3, in the section substituted for section 33 of Act XI of 1849, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 3, in the section substituted for section 34 of Act XI of 1849, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed." In section 10, in the section substituted for section 75 of Act XXI of 1856, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 10, in the section substituted for section 76 of Act XXI of 1856, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed."

Bombay Regulations.

Number and year.	Subject.	Extent of repeal.
Bombay Regulation XXI of 1827.	Duty on opium ...	The preamble, from and including the words "with the combined," down to and including the words "the prohibited." Chapters I, II, III and IV.
Bombay Regulation XX of 1830.	Malwa opium ...	So much as has not been repealed.

D. FITZPATRICK,
Secy. to the Govt. of India.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th January 1878, and is hereby promulgated for general information :—

ACT No. I OF 1878.

THE OPIUM ACT, 1878.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
   Amendment of Acts.
   Amendment of Act VII of 1836, s. 1.
3. Interpretation-clause.
4. Prohibition of poppy-cultivation and possession, &c., of opium.
5. Power to make rules to permit such matters.
6. Duty on opium imported by land.
7. Warehousing opium.
8. Power to make rules relating to warehouses.
9. Penalty for illegal cultivation of poppy, &c.
10. Presumption in prosecutions under section nine.
11. Confiscation of opium.
12. Order of confiscation by whom to be made.
13. Power to make rules, regarding disposal of things confiscated and rewards.
14. Power to enter, arrest and seize, on information that opium is unlawfully kept in any enclosed place.
15. Power to seize opium in open places. Power to detain, search and arrest.
16. Searches how made.
17. Officers to assist each other.
18. Vexatious entries, searches, seizures and arrests.
19. Issue of warrants.
20. Disposal of person arrested or thing seized.
21. Report of arrests and seizures.
22. Procedure in case of illegal poppy-cultivation.
23. Recovery of arrears of fees, duties, &c.
24. Farmer may apply to Collector or other officer to recover amount due to him by licensee.
25. Recovery of penalties due under bond.

SCHEDULE.

An Act to amend the law relating to Opium.

Preamble.

WHEREAS it is expedient to amend the law relating to opium; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Opium Act, 1878":

It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct;

Local extent.

And it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf.

Commencement.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule:

Repeal of enactments.

And in Acts No. XI of 1849, No. XXI of 1856 and No. X of 1871, and in Bengal Act No. II of 1876, the words "intoxicating drugs" (wherever they occur) shall not include opium.

Amendment of Acts.

The reference made to Bombay Regulations XXI of 1827 and XX of 1830 in Act No. VII of 1836 shall be read as if made to the corresponding sections of this Act.

Amendment of Act VII of 1836, s. 1.

3. In this Act, unless there be something repugnant in the subject or context—

Interpretation-clause.

"Opium" includes also poppy-heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy:

"Opium."

"Magistrate" means, in the Presidency-towns, a Presidency Magistrate, and elsewhere a Magistrate of the first class or (when specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class:

"Magistrate."

"Import" means to bring into the territories administered by any Local Government from sea, or from foreign territory, or from a territory administered by any other Local Government:

"Import."

"Export" means to take out of the territories administered by any Local Government to sea, or to any foreign territory, or to any territory administered by another Local Government:

"Export."

"Transport" means to remove from one place to another within the territories administered by the same Local Government.

"Transport."

4. Except as permitted by this Act, or by any other enactment relating to opium for the time being in force, or by rules framed under this Act or under any such enactment, no one shall—

Prohibition of poppy-cultivation and possession, &c., of opium.

(*a*) cultivate the poppy;

(*b*) manufacture opium;

(*c*) possess opium;

(*d*) transport opium;

(*e*) import or export opium; or

(*f*) sell opium.

5. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act, to permit absolutely or subject to the payment of duty or to any other conditions and to regulate within the whole or any specified part of the territories administered by such Government, all or any of the following matters:—

Power to make rules to permit such matters.

(*a*) the cultivation of the poppy;

(*b*) the manufacture of opium;

(*c*) the possession of opium;

(*d*) the transport of opium;

(*e*) the importation or exportation of opium; and

(*f*) the sale of opium, and the farm of duties leviable on the sale of opium by retail:

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the law relating to sea customs for the time being in force or under section six.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, impose such duty as he thinks fit on opium or on any kind of opium imported by land into British India or into any specified part thereof, and may alter or abolish any duty so imposed.

Duty on opium imported by land.

7. The Governor General in Council may, by order notified in the *Gazette of India*,

Warehousing opium.

(*a*) authorize any Local Government to establish warehouses for opium legally imported into, or intended to be exported from, the territories administered by such Local Government, and

(*b*) cancel any such order.

So long as such order remains in force, the Local Government may, by notification published in the official Gazette,

(*c*) declare any place to be a warehouse for all or any opium legally imported, whether before or after the payment of any duty leviable thereon, into the territories administered by such Government, or into any specified part thereof, or intended to be exported thence, and

(*d*) cancel any such declaration.

An order under clause (*b*) shall cancel all previous declarations under clause (*c*) of this section relating to places in the territories to which such order refers.

So long as such declaration remains in force, the owner of all such opium shall be bound to deposit it in such warehouse.

8. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act to regulate the safe custody of opium

Power to make rules relating to warehouses.

warehoused under section seven; the levy of fees for such warehousing; the removal of such opium for sale or exportation; and the manner in which it shall be disposed of, if any duty or fees leviable on it be not paid within twelve months from the date of warehousing the same.

9. Any person who, in contravention of this Act, or of rules made and notified under section five or section eight,

Penalty for illegal cultivation of poppy, &c.

(*a*) cultivates the poppy, or

(*b*) manufactures opium, or

(*c*) possesses opium, or

(*d*) transports opium, or

(*e*) imports or exports opium, or

(*f*) sells opium, or

(*g*) omits to warehouse opium or removes or does any act in respect of warehoused opium,

and any person who otherwise contravenes any such rule,

shall, on conviction before a Magistrate, be punished for each such offence with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both;

and, where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of the fine for a term which may extend to six months, and such imprisonment shall be in excess of any other imprisonment to which he may have been sentenced.

10. In prosecutions under section nine, it shall be presumed, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under this Act.

Presumption in prosecutions under section nine.

11. In any case in which an offence under section nine has been committed—

Confiscation of opium.

(*a*) the poppy so cultivated;

(*b*) the opium in respect of which any offence under the same section has been committed;

(*c*) where, in the case of an offence under clause (*d*) or (*e*) of the same section, the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export, as the case may be, the whole of the opium which he is transporting, importing or exporting;

(*d*) where, in the case of an offence under clause (*f*) of the same section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium,

shall be liable to confiscation.

The vessels, packages and coverings in which any opium liable to confiscation under this section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation.

12. When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted, but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate.

Order of confiscation by whom to be made.

Whenever confiscation is authorised by this Act, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence against this Act has been committed, but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector of the District or Deputy Commissioner, or by any other officer authorized by the Local Government in this behalf, either personally or in right of his office, who may order such confiscation: Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons (if any) claiming any right thereto and the evidence (if any) which they produce in support of their claims.

13. The Local Government may, with the previous sanction of the Governor General in Council, from time to time, by notification in the local Gazette, make rules consistent with this Act to regulate—

Power to make rules, regarding disposal of things confiscated and rewards.

(*a*) the disposal of all things confiscated under this Act; and

(*b*) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act.

14. Any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Act is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset,

Power to enter, arrest and seize, on information that opium is unlawfully kept in any enclosed place.

(*a*) enter into any such building, vessel or place;

(*b*) in case of resistance, break open any door and remove any other obstacle to such entry;

(*c*) seize such opium and all materials used in the manufacture thereof, and any other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium, and

(*d*) detain and search, and if he think proper arrest, any person whom he has reason to believe to be guilty of any offence relating to such opium under this or any other law for the time being in force.

15. Any officer of any of the said departments may

Power to seize opium in open places.

(*a*) seize, in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium,

Power to detain, search and arrest.

(*b*) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law, and, if such person has opium in his possession, arrest him and any other persons in his company.

Searches how made.

16. All searches under section fourteen or section fifteen shall be made in accordance with the provisions of the Code of Criminal Procedure.

Officers to assist each other.

17. The officers of the several departments mentioned in section fourteen shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act.

Vexatious entries, searches, seizures and arrests.

18. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Issue of warrants.

19. The Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, either personally or in right of his office, or a Magistrate, may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building or vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

Disposal of person arrested or thing seized.

20. Every person arrested, and thing seized, under section fourteen or section fifteen, shall be forwarded without delay to the officer in charge of the nearest Police-station; and every person arrested and thing seized under section fifteen shall be forwarded without delay to the officer by whom the warrant was issued.

Every officer to whom any person or thing is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or thing.

Report of arrests and seizures.

21. Whenever any officer makes any arrest or seizure under this Act, he shall within forty-eight hours next after such arrest or seizure make a full report of all the particulars of such arrest or seizure to his immediate official superior.

Procedure in case of illegal poppy-cultivation.

22. In the case of alleged illegal cultivation of the poppy, the crop shall not be removed, but shall, pending the disposal of the case, be attached by an officer superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf; and such officer shall require the cultivator to give bail in a reasonable amount (to be fixed by such officer) for his appearance before the Magistrate by whom the case is to be disposed of, and such cultivator shall not be arrested unless within a reasonable time he fails to give such bail:

Provided that, wherever Act No. XIII of 1857 *(An Act to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal)*, or any part thereof, is in force, nothing in this section shall apply to such cultivation.

Recovery of arrears of fees, duties, &c.

23. Any arrear of any fee or duty imposed under this Act or any rule made hereunder,

and any arrear due from any farmer of opium-revenue,

may be recovered from the person primarily liable to pay the same to the Government or from his surety (if any) as if it were an arrear of land-revenue.

Farmer may apply to Collector or other officer to recover amount due to him by licensee.

24. When any amount is due to a farmer of opium-revenue from his licensee, in respect of a license, such farmer may make an application to the Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant; and on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue, and shall pay any amount so recovered to the applicant:

Provided that the execution of any process issued by such Collector, Deputy Collector or other officer for the recovery of such amount, shall be stayed if the licensee institutes a suit in the Civil Court to try the demand of the farmer and furnishes security to the satisfaction of such officer for the payment of the amount which such Court may adjudge to be due from him to such farmer:

Provided also that nothing contained in this section or done thereunder shall affect the right of any farmer of opium-revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee.

Recovery of penalties due under bond.

25. When any person in compliance with any rule made hereunder gives a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty or an act in which the public are interested, as the case may be, within the meaning of the Indian Contract Act, 1872, section 74, and upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land-revenue.

SCHEDULE.

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849.	Abkári Revenue of Calcutta	In section 5 the word "opium." In section 6, the word "opium" and the last thirty-one words. In section 15, from and including the words "except in the case," to the end of the section. In section 33, from and including the words "except opium" down to and including the words "each seer;" and the words "or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer."
Act III of 1852.	Spirituous liquors, Bombay...	Section 10, so far as it relates to opium.
Act XXI of 1856.	Bengal Abkári Act ...	In section 28 the word "opium." Sections 34, 51, 52, 53 and 87. In section 35, the words "or opium." In section 49, the words "except opium." Section 59, so far as it relates to opium. In section 75, the words "except opium" and from and including the words "opium seized," down to the end.
Act XIII of 1857.	Cultivation of the poppy and manufacture of opium.	Section 2.
Act X of 1871	The Northern India Excise Act.	In paragraph 5 of section 3, the word "opium." Sections 18, 65, 66, 67 and 87. In section 19, the words "or opium." Section 46, so far as it relates to opium. In section 46, paragraph 3, from and including the words "as well as," down to and including the words "dealings in opium." In section 63, the words "except opium." In section 78, the words "except opium," and paragraph 2. In section 79, from and including the words "except opium," down to and including the words "each seer," and from and including the words "each seer;" and from and including the words "or opium." In section 76, from and including the words "except opium," down to and including the words "each seer;" and from and including the words "or in," down to and including the words "each seer." In paragraph 8 of section 90, the words "and opium."

Number and year.	Subject.	Extent of repeal.
		words "or in," down to and including the words "each ser."
Act IV of 1872.	The Panjáb Laws Act ...	Section 49.
Act XXVI of 1872.	Panjáb Opium Law Amendment.	The whole Act.
Act VI of 1873.	Transhipment of goods ...	Section 7.
Act XVI of 1875.	The Indian Tariff Act ...	Section 9.
Act XXIII of 1876.	To amend the law relating to Opium.	The whole Act.
Act VI of 1877.	For postponing the day on which the Opium Act, 1876, is to come into force.	The whole Act.

Act of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Extent of repeal.
Act II of 1876	To amend Act XI of 1849, Act XXI of 1856, and Act IV (B. C.) of 1866.	In section 3, in the section substituted for section 33 of Act XI of 1849, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 3, in the section substituted for section 34 of Act XI of 1849, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including

Number and year.	Subject.	Extent of repeal.
		the words "similarly distributed." In section 10, in the section substituted for section 75 of Act XXI of 1856, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 10, in the section substituted for section 76 of Act XXI of 1856, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed."

Bombay Regulations.

Number and year.	Subject.	Extent of repeal.
Bombay Regulation XXI of 1827.	Duty on opium ...	The preamble, from and including the words "with the combined," down to and including the words "the prohibited." Chapters I, II, III and IV.
Bombay Regulation XX of 1830.	Malwa opium ...	So much as has not been repealed.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, JANUARY 26, 1878. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th January 1878, and is hereby promulgated for general information :—

ACT NO. I OF 1878.

THE OPIUM ACT, 1878.

CONTENTS.

PREAMBLE.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
   Amendment of Acts.
   Amendment of Act VII of 1836, s. 1.
3. Interpretation-clause.
4. Prohibition of poppy-cultivation and possession, &c., of opium.
5. Power to make rules to permit such matters.
6. Duty on opium imported by land.
7. Warehousing opium.
8. Power to make rules relating to warehouses.
9. Penalty for illegal cultivation of poppy, &c.
10. Presumption in prosecutions under section nine.
11. Confiscation of opium.
12. Order of confiscation by whom to be made.
13. Power to make rules, regarding disposal of things confiscated and rewards.
14. Power to enter, arrest and seize, on information that opium is unlawfully kept in any enclosed place.
15. Power to seize opium in open places.
    Power to detain, search and arrest.
16. Searches how made.
17. Officers to assist each other.
18. Vexatious entries, searches, seizures and arrests.
19. Issue of warrants.
20. Disposal of person arrested or thing seized.
21. Report of arrests and seizures.
22. Procedure in case of illegal poppy-cultivation.
23. Recovery of arrears of fees, duties, &c.
24. Farmer may apply to Collector or other officer to recover amount due to him by licensee.
25. Recovery of penalties due under bond.

SCHEDULE.

An Act to amend the law relating to Opium.

Preamble.

WHEREAS it is expedient to amend the law relating to opium; It is hereby enacted as follows :—

Short title.

1. This Act may be called "The Opium Act, 1878":

It shall extend to such local areas as the Governor General in Council may, by notification in the *Gazette of India*, from time to time direct;

Local extent.

And it shall come into force in each of such areas on such day as the Governor General in Council in like manner directs in this behalf.

Commencement.

2. The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule:

Repeal of enactments.

And in Acts No. XI of 1849, No. XXI of 1856 and No. X of 1871, and in Bengal Act No. II of 1876, the words "intoxicating drugs" (wherever they occur) shall not include opium.

Amendment of Acts.

The reference made to Bombay Regulations XXI of 1827 and XX of 1830 in Act No. VII of 1836 shall be read as if made to the corresponding sections of this Act.

Amendment of Act VII of 1836, s. 1.

3. In this Act, unless there be something repugnant in the subject or context—

Interpretation-clause.

"Opium" includes also poppy-heads, preparations or admixtures of opium, and intoxicating drugs prepared from the poppy:

"Opium."

"Magistrate" means, in the Presidency-towns, a Presidency Magistrate, and elsewhere a Magistrate of the first class or (when specially empowered by the Local Government to try cases under this Act) a Magistrate of the second class:

"Magistrate."

"Import" means to bring into the territories administered by any Local Government from sea, or from foreign territory, or from a territory administered by any other Local Government:

"Import."

"Export" means to take out of the territories administered by any Local Government to sea, or to any foreign territory, or to any territory administered by another Local Government:

"Export."

"Transport" means to remove from one place to another within the territories administered by the same Local Government.

"Transport."

4. Except as permitted by this Act, or by any other enactment relating to opium for the time being in force, or by rules framed under this Act or under any such enactment, no one shall—

Prohibition of poppy-cultivation and possession &c., of opium.

(*a*) cultivate the poppy;

(*b*) manufacture opium;

(*c*) possess opium;

(*d*) transport opium;

(*e*) import or export opium; or

(*f*) sell opium.

5. The Local Government, with the previous sanction of the Governor General in Council, may from time to time by notification in the local Gazette, make rules consistent with this Act, to permit absolutely or subject to the payment of duty or to any other conditions and to regulate within the whole or any specified part of the territories administered by such Government, all or any of the following matters:—

Power to make rules to permit such matters.

(*a*) the cultivation of the poppy;

(*b*) the manufacture of opium;

(*c*) the possession of opium;

(*d*) the transport of opium;

(*e*) the importation or exportation of opium; and

(*f*) the sale of opium, and the farm of duties leviable on the sale of opium by retail:

Provided that no duty shall be levied under any such rule on any opium imported and on which a duty is imposed by or under the law relating to sea customs for the time being in force or under section six.

6. The Governor General in Council may from time to time, by notification in the *Gazette of India*, impose such duty as he thinks fit on opium or on any kind of opium imported by land into British India or into any specified part thereof, and may alter or abolish any duty so imposed.

Duty on opium imported by land.

7. The Governor General in Council may, by order published in the *Gazette of India*,

Warehousing opium.

(*a*) authorize any Local Government to establish warehouses for opium legally imported into, or intended to be exported from, the territories administered by such Local Government, and

(*b*) cancel any such order.

So long as such order remains in force, the Local Government may, by notification published in the official Gazette,

(*c*) declare any place to be a warehouse for all or any opium legally imported, whether before or after the payment of any duty leviable thereon, into the territories administered by such Government, or into any specified part thereof, or intended to be exported thence, and

(*d*) cancel any such declaration.

An order under clause (*d*) shall cancel all previous declarations under clause (*c*) of this section relating to places in the territories to which such order refers.

So long as such declaration remains in force, the owner of all such opium shall be bound to deposit it in such warehouse.

8. The Local Government, with the previous sanction of the Governor General in Council, may, from time to time by notification in the local Gazette, make rules consistent with this Act to regulate the safe custody of opium

Power to make rules relating to warehouses.

warehoused under section seven; the levy of fees for such warehousing; the removal of such opium for sale or exportation; and the manner in which it shall be disposed of, if any duty or fees leviable on it be not paid within twelve months from the date of warehousing the same.

9. Any person who, in contravention of this Act, or of rules made and notified under section five or section eight,

Penalty for illegal cultivation of poppy, &c.

(*a*) cultivates the poppy, or

(*b*) manufactures opium, or

(*c*) possesses opium, or

(*d*) transports opium, or

(*e*) imports or exports opium, or

(*f*) sells opium, or

(*g*) omits to warehouse opium or removes or does any act in respect of warehoused opium,

and any person who otherwise contravenes any such rule,

shall, on conviction before a Magistrate, be punished for each such offence with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both;

and, where a fine is imposed, the convicting Magistrate shall direct the offender to be imprisoned in default of payment of the fine for a term which may extend to six months, and such imprisonment shall be in excess of any other imprisonment to which he may have been sentenced.

10. In prosecutions under section nine, it shall be presumed, until the contrary is proved, that all opium for which the accused person is unable to account satisfactorily is opium in respect of which he has committed an offence under this Act.

Presumption in prosecutions under section nine.

11. In any case in which an offence under section nine has been committed—

Confiscation of opium.

(*a*) the poppy so cultivated;

(*b*) the opium in respect of which any offence under the same section has been committed;

(*c*) where, in the case of an offence under clause (*d*) or (*e*) of the same section, the offender is transporting, importing or exporting any opium exceeding the quantity (if any) which he is permitted to transport, import or export, as the case may be, the whole of the opium which he is transporting, importing or exporting;

(*d*) where, in the case of an offence under clause (*f*) of the same section, the offender has in his possession any opium other than the opium in respect of which the offence has been committed, the whole of such other opium,

shall be liable to confiscation.

The vessels, packages and coverings in which any opium liable to confiscation under this section is found, and the other contents (if any) of the vessel or package in which such opium may be concealed, and the animals and conveyances used in carrying it, shall likewise be liable to confiscation.

12. When the offender is convicted, or when the person charged with an offence in respect of any opium is acquitted, but the Magistrate decides that the opium is liable to confiscation, such confiscation may be ordered by the Magistrate.

Order of confiscation by whom to be made.

Whenever confiscation is authorized by this Act, the officer ordering it may give the owner of the thing liable to be confiscated an option to pay, in lieu of confiscation, such fine as the officer thinks fit.

When an offence against this Act has been committed, but the offender is not known or cannot be found, or when opium not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector of the District or Deputy Commissioner, or by any other officer authorized by the Local Government in this behalf, either personally or in right of his office, who may order such confiscation: Provided that no such order shall be made until the expiration of one month from the date of seizing the things intended to be confiscated or without hearing the persons (if any) claiming any right thereto and the evidence (if any) which they produce in support of their claims.

13. The Local Government may, with the previous sanction of the Governor General in Council, from time to time, by notification in the local Gazette, make rules consistent with this Act to regulate—

Power to make rules, regarding disposal of things confiscated and rewards.

(*a*) the disposal of all things confiscated under this Act; and

(*b*) the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act.

14. Any officer of any of the departments of Excise, Police, Customs, Salt, Opium or Revenue, superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf, and who has reason to believe, from personal knowledge or from information given by any person and taken down in writing, that opium liable to confiscation under this Act is manufactured, kept or concealed in any building, vessel or enclosed place, may, between sunrise and sunset,

Power to enter, arrest and seize, on information that opium is unlawfully kept in any enclosed place.

(*a*) enter into any such building, vessel or place;

(*b*) in case of resistance, break open any door and remove any other obstacle to such entry;

(*c*) seize such opium and all materials used in the manufacture thereof, and any other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium, and

(*d*) detain and search, and if he think proper arrest, any person whom he has reason to believe to be guilty of any offence relating to such opium under this or any other law for the time being in force.

15. Any officer of any of the said departments may

Power to seize opium in open places.

(*a*) seize, in any open place or in transit, any opium or other thing which he has reason to believe to be liable to confiscation under section eleven or any other law for the time being in force relating to opium,

Power to detain, search and arrest.

(*b*) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law, and, if such person has opium in his possession, arrest him and any other persons in his company.

Searches how made.

16. All searches under section fourteen or section fifteen shall be made in accordance with the provisions of the Code of Criminal Procedure.

Officers to assist each other.

17. The officers of the several departments mentioned in section fourteen shall, upon notice given or request made, be legally bound to assist each other in carrying out the provisions of this Act.

Vexatious entries, searches, seizures and arrests.

18. Any officer of any of the said departments who, without reasonable ground of suspicion, enters or searches, or causes to be entered or searched, any building, vessel or place,

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for any opium or other thing liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person,

shall for every such offence be punished with fine not exceeding five hundred rupees.

Issue of warrants.

19. The Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, either personally or in right of his office, or a Magistrate, may issue his warrant for the arrest of any person whom he has reason to believe to have committed an offence relating to opium, or for the search, whether by day or night, of any building or vessel or place in which he has reason to believe opium liable to confiscation to be kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure.

Disposal of person arrested or thing seized.

20. Every person arrested, and thing seized, under section fourteen or section fifteen, shall be forwarded without delay to the officer in charge of the nearest Police-station; and every person arrested and thing seized under section [illegible] shall be forwarded without delay to the officer by whom the warrant was issued.

Every officer to whom any person or thing is forwarded under this section shall, with all convenient despatch, take such measures as may be necessary for the disposal according to law of such person or thing.

Report of arrests and seizures.

21. Whenever any officer makes any arrest or seizure under this Act, he shall within forty-eight hours next after such arrest or seizure make a full report of all the particulars of such arrest or seizure to his immediate official superior.

Procedure in case of illegal poppy-cultivation.

22. In the case of alleged illegal cultivation of the poppy, the crop shall not be removed, but shall, pending the disposal of the case, be attached by an officer superior in rank to a peon or constable, who may in right of his office be authorized by the Local Government in this behalf; and such officer shall require the cultivator to give bail in a reasonable amount (to be fixed by such officer) for his appearance before the Magistrate by whom the case is to be disposed of, and such cultivator shall not be arrested unless within a reasonable time he fails to give such bail:

Provided that, wherever Act No. XIII of 1857 *(An Act to consolidate and amend the law relating to the cultivation of the Poppy and the manufacture of Opium in the Presidency of Fort William in Bengal)*, or any part thereof, is in force, nothing in this section shall apply to such cultivation.

Recovery of arrears of fees, duties, &c.

23. Any arrear of any fee or duty imposed under this Act or any rule made hereunder,

and any arrear due from any farmer of opium-revenue,

may be recovered from the person primarily liable to pay the same to the Government or from his surety (if any) as if it were an arrear of land-revenue.

Farmer may apply to Collector or other officer to recover amount due to him by licensee.

24. When any amount is due to a farmer of opium-revenue from his licensee, in respect of a license, such farmer may make an application to the Collector of the District, Deputy Commissioner or other officer authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant; and on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue and shall pay any amount so recovered to the applicant:

Provided that the execution of any process issued by such Collector, Deputy Collector or other officer for the recovery of such amount, shall be stayed if the licensee institutes a suit in the Civil Court to try the demand of the farmer and furnishes security to the satisfaction of such officer for the payment of the amount which such Court may adjudge to be due from him to such farmer:

Provided also that nothing contained in this section or done thereunder shall affect the right of any farmer of opium-revenue to recover by suit in the Civil Court or otherwise any amount due to him from such licensee.

Recovery of penalties due under bond.

25. When any person in compliance with any rule made hereunder gives a bond for the performance of any duty or act, such duty or act shall be deemed to be a public duty or an act in which the public are interested, as the case may be, within the meaning of the Indian Contract Act, 1872, section 74, and upon breach of the condition of such bond by him, the whole sum named therein as the amount to be paid in case of such breach may be recovered from him as if it were an arrear of land-revenue.

SCHEDULE.

ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849.	Abkári Revenue of Calcutta	In section 5 the word "opium." In section 6, the word "opium" and the last thirty-one words. In section 15, from and including the words "except in the case," to the end of the section. In section 33, from and including the words "except opium" down to and including the words "each seer;" and the words "or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer."
Act III of 1852.	Spirituous liquors, Bombay...	Section 10, so far as it relates to opium.
Act XXI of 1856.	Bengal Abkári Act ...	In section 28 the word "opium." Sections 34, 51, 52, 53 and 87. In section 35, the words "or opium." In section 49, the words "except opium." Section 59, so far as it relates to opium. In section 75, the words "except opium" and from and including the words "opium seized," down to the end.
Act XIII of 1857.	Cultivation of the poppy and manufacture of opium.	Section 2.
Act X of 1871	The Northern India Excise Act.	In paragraph 5 of section 3, the word "opium." Sections 18, 65, 66, 67 and 87. In section 19, the words "or opium." Section 46, so far as it relates to opium. In section 46, paragraph 3, from and including the words "as well as," down to and including the words "dealings in opium." In section 63, the words "except opium." In section 78, the words "except opium," and paragraph 2. In section 79, from and including the words "except opium," down to and including the words "each seer," and from and including the

Number and year.	Subject.	Extent of repeal.
		words "or in," down to and including the words "each sever."
Act IV of 1872.	The Panjáb Laws Act ...	Section 49.
Act XXVI of 1872.	Panjáb Opium Law Amendment.	The whole Act.
Act VI of 1873.	Transhipment of goods ...	Section 7.
Act XVI of 1875.	The Indian Tariff Act ...	Section 9.
Act XXIII of 1876.	To amend the law relating to Opium.	The whole Act.
Act VI of 1877.	For postponing the day on which the Opium Act, 1876, is to come into force.	The whole Act.

Act of the Lieutenant-Governor of Bengal in Council.

Number and year.	Subject.	Extent of repeal.
Act II of 1876	To amend Act XI of 1849, Act XXI of 1856, and Act IV (B. C.) of 1866.	In section 3, in the section substituted for section 33 of Act XI of 1849, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 3, in the section substituted for section 34 of Act XI of 1849, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed." In section 10, in the section substituted for section 75 of Act XXI of 1856, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 10, in the section substituted for section 76 of Act XXI of 1856, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed."

Bombay Regulations.

Number and year.	Subject.	Extent of repeal.
Bombay Regulation XXI of 1827.	Duty on opium	The preamble, from and including the words "with the combined," down to and including the words "the prohibited." Chapters I, II, III and IV.
Bombay Regulation XX of 1830.	Malwa opium ...	So much as has not been repealed.

D. FITZPATRICK,
Secy. to the Govt. of India.

to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

Further rate.

The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount, not exceeding half an anna for each acre as aforesaid, as he thinks fit.

Rate to be paid by landlord.

6. The rate or further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

Lieutenant-Governor to prescribe rules for ascertaining area of assessable land.

7. The Lieutenant-Governor shall from time to time, as occasion requires, make rules for ascertaining the area of the land assessable under section five.

Landlord's right to recover half rate from tenants.

8. The landlord may recover, from every tenant of land on which such rate or further rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate or further rate assessed on the land held by such tenant.

Power to make rules as to when a landlord may recover rates from tenants holding at fixed or beneficial rates.

9. The Lieutenant-Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate or further rate assessed on the land held by such tenants.

IV.—Manner in which the Rates are to be expended.

Rates to be carried to general fund.

10. The amount standing at the credit of the fund constituted under section nine of the said North-Western Provinces Local Rates Act, 1871, at the time this Act comes into force, and the proceeds of all rates imposed under this Act, shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenue available for famine purposes.

11.(*a*). From such fund the Lieutenant-Governor shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding the proceeds of the further rates assessed in such year under sections four and five, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Assignment for canals and railways.

(*b*). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section four and the first clause of section five.

Allotment for local improvements.

(*c*). Subject to the appropriation directed by clause (*a*), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair and maintenance of roads and other means of communication;

(2.) The maintenance of the Rural Police and District-post;

(3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers and the establishment of scholarships;

(4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section four and the first clause of section five in such district in such year.

Works benefiting several districts.

12. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

Unexpended portion of assignment.

13. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be reallotted for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant-Governor from time to time directs.

Accounts to be kept.

14. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such allotment, shall be kept in each district. Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned. An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

Local Committees.

15. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the allotment mentioned in sec-

tion eleven shall be applied, and in the supervision and control of such allotment:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

V.—Miscellaneous.

Suits under Act cognizable by Collector.

16. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863;

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

Limitation of appeals.

17. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within thirty days from the date of the order.

The Commissioner's decision on such appeal shall be final; but all such decisions may be reviewed by the Board of Revenue.

Power to invest subordinate officers with powers of Collector.

18. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

Recovery of rates.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

20. The Lieutenant-Governor may, by notification from time to time,

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories under his Government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act and cancel such exemptions;

(*d*) direct that assessments and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. IV OF 1878.

An Act to amend the law relating to the levy of rates on land in Oudh.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is accordingly expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of rates in addition to those now applied to local purposes;

and whereas it is also expedient to empower the said Chief Commissioner to provide for the payment of certain charges incurred or to be incurred on account of canals and railways;

and whereas it is therefore expedient to repeal the Oudh Local Rates Act, and to re-enact it with the amendments hereinafter appearing;

It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Oudh Local Rates Act, 1878;"

Local extent.

It extends only to the territories administered by the Chief Commissioner of Oudh;

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Repeal of Act XVII of 1871.

2. On and from such date, Act No. XVII of 1871 (*to provide for the levy of rates on land in Oudh*) shall be repealed. But all rates imposed, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, appointed and published under this Act.

And all assignments made under section ten of the said Act shall be deemed to be allotments made under this Act.

Interpretation-clause.

3. In this Act—

"Land." "Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned;

"Landholder." "Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a muáfidár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed or assigned:

"Estate." "Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof; and

"Annual value." "Annual value" means—

(1) Where the settlement of the land-revenue is liable to periodical revision—double the amount of the land-revenue assessed on an estate;

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned—double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate:

"Year." "Year" means the year commencing on the first day of April.

Rates assessable.

4. The Chief Commissioner may impose on every estate a rate not exceeding two and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.

Recovery of rates.

5. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

Power to recover contribution.

6. Every landholder may recover from his co-sharers or pattidárs, if any, a share of any such rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattidár, recorded at the time of the settlement, bears to the annual value of the whole estate.

Rate on land in the occupation of an under-proprietor or permanent lessee.

7. Whenever any such rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realise from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

Jurisdiction over suits as to rates.

8. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants as aforesaid, of any sum on account of any such rate, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh;

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

Appeal to Commissioner.

9. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: provided that such appeal be presented within thirty days from the date of the order.

The decision of the Commissioner on such appeal shall be final; but all such decisions may be reviewed by the Chief Commissioner.

General fund.

10. The amount standing at the credit of the fund constituted under section nine of the said Act No. XVII of 1871 at the time this Act comes into force and the proceeds of all rates imposed under this Act shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenues available for famine purposes.

11. (*a*). From such fund the Chief Commissioner shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Assignment for canals and railways.

(*b*). The Chief Commissioner may, from time to time, with the previous sanction of the Governor General in Council, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-eighteenth of the proceeds of the rates assessed in such year.

Allotment for local improvements.

(*c*). Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair and maintenance of roads and other means of communication;

(2.) The construction and repair of schoolhouses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience;

Provided that the amount so allotted in any year for any district shall not be less than one-half of the proceeds of the rate assessed in such district in such year.

Unexpended portion of allotment.

12. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Chief Commissioner, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

Accounts of receipts.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the allotment made under section eleven, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

Appointment of Committees.

14. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount allotted under section eleven shall be applied, and in the supervision and control of the expenditure of such amount:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner may, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

Power to make supplementary rules.

15. The Chief Commissioner may, by notification, from time to time,

(*a*) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories under his administration from the operation of this Act and cancel such exemption.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. V OF 1878.

An Act to amend the law relating to the levy of rates on land in the Panjáb.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the Panjáb Local Rates Act, 1871, and to re-enact it with the amendments hereinafter appearing; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Panjáb Local Rates Act, 1878."

Local extent.

It extends only to the territories for the time being administered by the Lieutenant-Governor of the Panjáb;

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Repeal of Act XX of 1871.

2. From such date the Panjáb Local Rates Act, 1871, shall be repealed. But all rates imposed, sums credited to the Local Government, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, credited, appointed and published under this Act;

And all assignments made under the said Act shall be deemed to be allotments made under this Act.

Interpretation-clause.

3. In this Act—

'Land.'

'Land' means land assessed to the land-revenue, and includes land whereof the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned;

'Landholder.'

'Landholder' means any person responsible for the payment of the land-revenue, if any, assessed on land. It also includes a person holding land, the land-revenue of which has been, wholly or in part, released, compounded for, redeemed or assigned;

'Annual value.'

'Annual value' means—

(1) double the land-revenue for the time being assessed on any land, whether such assessment be leviable or not;

(2) and, where the land-revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—

double the amount which, but for such permanent assessment, composition or redemption, would have been leviable;

'Year.'

'Year' means the year commencing on the first day of April.

Rate assessable.

4. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time to time directs, not exceeding eight pies for every rupee of its annual value.

Such rate shall be paid by the land-holder independently of, and in addition to, any land-revenue assessed on land for the land-revenue of which he is responsible, and any local cesses now leviable therefrom:

Provided that wherever the proprietors of any land pay the land-revenue in kind to any assignee of revenue or any village headman, such assignee of revenue or village headman shall be responsible for the payment of the said rate, instead of the proprietors, and no demand shall be made by any such assignee or village headman on any such proprietor in respect of the payment of any such rate.

Power to recover a share of rate from tenant.

5. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realize from such tenant a share of the said rate, bearing the same proportion to the whole rate

as the excess of the annual value over the rent paid by such tenant bears to half the annual value.

Rates to be credited to Local Government.

6. The proceeds of all rates imposed under this Act shall be carried to the credit of the Local Government.

Appropriation for increasing revenues available for famine purposes.

7. From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount, not exceeding one-fourth of the total proceeds of the rates assessed in such year, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories; or, if the Governor General in Council so directs, in any other part of British India.

Allotment for local improvements.

Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair, and maintenance of roads and other means of communication;

(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year.

Works benefiting several districts.

8. In the case of works which benefit more districts than one, the Lieutenant-Governor may determine what proportion of the expenses of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

Unexpended portion of allotment.

9. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Panjáb, to such one or more of the purposes mentioned in the second clause of section seven as the Lieutenant-Governor from time to time directs.

Accounts to be kept.

10. Accounts of the receipts in respect of all rates levied under this Act and of the allotments made under section seven shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

Local Committees.

11. The Lieutenant-Governor shall appoint, in each district, a committee, consisting of not less than six persons, for the purpose of determining how the amount allotted under section seven shall be applied, and of supervising and controlling such amount:

Provided that not less than one-third of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein:

The Lieutenant-Governor shall from time to time prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

Suits under Act cognizable by Courts having cognizance of suits for rent.

12. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts which, for the time being, have cognizance of suits for rent due on land.

Appeals.

13. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorized under this Act to make assessments, to such person as the Lieutenant-Governor appoints:

Provided that such appeal shall be presented within thirty days from the date of such order.

The order of such person on such appeal shall be final.

Recovery of rates.

14. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

15. The Lieutenant-Governor may by notification from time to time—

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) appoint the person or class of persons to whom the appeals referred to in section thirteen shall lie;

(*c*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*d*) exempt wholly or in part any portions of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act, and cancel such exemption;

(*e*) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th February 1878, and is hereby promulgated for general information :—

ACT No. VI OF 1878.

An Act to amend the law relating to Treasure-Trove.

WHEREAS it is expedient to amend the law relating to treasure-trove; It is hereby enacted as follows :—

Preamble.

Preliminary.

1. This Act may be called "The Indian Treasure Trove Act, 1878:"

Short title.

It extends to the whole of British India;

Extent.

And it shall come into force at once.

Commencement.

2. The enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column of the same schedule.

Repeal of enactments.

Interpretation-clause.

3. In this Act—

"treasure" means anything of any value hidden in the soil, or in anything affixed thereto :

"Treasure."

"Collector" means (1) any revenue officer in independent charge of a district, and (2) any officer appointed by the Local Government to perform the functions of a Collector under this Act.

"Collector."

When any person is entitled, under any reservation in an instrument of transfer of any land or thing affixed thereto, to treasure in such land or thing, he shall, for the purposes of this Act, be deemed to be the owner of such land or thing.

Owner.

Procedure on finding Treasure.

4. Whenever any treasure exceeding in amount or value ten rupees is found, the finder shall, as soon as practicable, give to the Collector notice in writing—

Notice by finder of treasure.

(*a*) of the nature and amount or approximate value of such treasure;

(*b*) of the place in which it was found;

(*c*) of the date of the finding;

and either deposit the treasure in the nearest Government Treasury, or give the Collector such security as the Collector thinks fit, to produce the treasure at such time and place as he may from time to time require.

5. On receiving a notice under section four, the Collector shall, after making such enquiry (if any) as he thinks fit, take the following steps (namely) :—

Notification requiring claimants to appear.

(*a*) he shall publish a notification in such manner as the Local Government from time to time prescribes in this behalf, to the effect that, on a certain date (*mentioning it*), certain treasure (*mentioning its nature, amount and approximate value*) was found in a certain place (*mentioning it*); and requiring all persons claiming the treasure, or any part thereof, to appear personally or by agent before the Collector on a day and at a place therein mentioned, such day not being earlier than four months, or later than six months, after the date of the publication of such notification;

(*b*) when the place in which the treasure appears to the Collector to have been found was at the date of the finding in the possession of some person other than the finder, the Collector shall also serve on such person a special notice in writing to the same effect.

6. Any person having any right to such treasure or any part thereof, as owner of the place in which it was found or otherwise, and not appearing as required by the notification issued under section five, shall forfeit such right.

Forfeiture of right on failure to appear.

7. On the day notified under section five, the Collector shall cause the treasure to be produced before him, and shall enquire as to and determine—

Matters to be enquired into and determined by the Collector.

(*a*) the person by whom, the place in which, and the circumstances under which, such treasure was found; and

(*b*) as far as is possible the person by whom, and the circumstances under which, such treasure was hidden.

8. If, upon an enquiry made under section seven, the Collector sees reason to believe that the treasure was hidden within one hundred years before the date of the finding, by a person appearing as required by the said notification and claiming such treasure, or by some other person under whom such person claims, the Collector shall make an order adjourning the hearing of the case for such period as he deems sufficient, to allow of a suit being instituted in the Civil Court by the claimant, to establish his right.

Time to be allowed for suit by person claiming the treasure.

9. If upon such enquiry the Collector sees no reason to believe that the treasure was so hidden; or

When treasure may be declared ownerless.

if, where a period is fixed under section eight, no suit is instituted as aforesaid within such period to the knowledge of the Collector; or

if such suit is instituted within such period, and the plaintiff's claim is finally rejected;

the Collector may declare the treasure to be ownerless.

Any person aggrieved by a declaration made under this section may appeal against the same within two months from the date thereof to the Chief Controlling Revenue Authority.

Appeal against such declaration.

Subject to such appeal, every such declaration shall be final and conclusive.

10. When a declaration has been made in respect of any treasure under section nine, such treasure shall, in accordance with the provisions hereinafter contained, either be delivered to the finder thereof, or be divided between him and the owner of the place in which it has been found in manner hereinafter provided.

Proceedings subsequent to declaration.

11. When a declaration has been made in respect of any treasure as aforesaid, and no person other than the finder of such treasure has appeared as required by the notification published under section five and claimed a share of the treasure as owner of the place in which it has been found, the Collector shall deliver such treasure to the finder thereof.

When no other person claims as owner of place, treasure to be given to finder.

12. When a declaration has been made as aforesaid in respect of any treasure, and only one person other than the finder of such treasure has so appeared and claimed, and the claim of such person is not disputed by the finder, the Collector shall proceed to divide the treasure between the finder and the person so claiming according to the following rule (namely) :—

When only one such person claims and his claim is not disputed, treasure to be divided.

If the finder and the person so claiming have not entered into any agreement then in force as to the disposal of the treasure, three-fourths of the treasure shall be allotted to such finder and the residue to such person. If such finder and such person have entered into any such agreement, the treasure shall be disposed of in accordance therewith :

Provided that the Collector may in any case, if he thinks fit, instead of dividing any treasure as directed by this section,

(*a*) allot to either party the whole or more than his share of such treasure, on such party paying to the Collector for the other party such sum of money as the Collector may fix as the equivalent of the share of such other party, or of the excess so allotted, as the case may be ; or

(*b*) sell such treasure or any portion thereof by public auction and divide the sale-proceeds between the parties according to the rule hereinbefore prescribed :

Provided also, that when the Collector has by his declaration under section nine rejected any claim made under this Act by any person other than the said finder or person claiming as owner of the place in which the treasure was found, such division shall not be made until after the expiration of two months without an appeal having been presented under section nine by the person whose claim has been so rejected, or, when an appeal has been so presented, after such appeal has been dismissed.

When the Collector has made a division under this section, he shall deliver to the parties the portions of such treasure, or the money in lieu thereof, to which they are respectively entitled under such division.

and shares to be delivered to parties.

13. When a declaration has been made as aforesaid in respect of any treasure, and two or more persons have appeared as aforesaid and each of them claimed as owner of the place where such treasure was found, or the right of any person who has so appeared and claimed is disputed by the finder of such treasure, the Collector shall retain such treasure and shall make an order staying his proceedings with a view to the matter being enquired into and determined by a Civil Court.

In case of dispute as to ownership of place, proceedings to be stayed.

14. Any person who has so appeared and claimed may, within one month from the date of such order, institute a suit in the Civil Court to obtain a decree declaring his right; and in every such suit the finder of the treasure and all persons disputing such claim before the Collector shall be made defendants.

Settlement of such dispute.

15. If any such suit is instituted and the plaintiff's claim is finally established therein, the Collector shall, subject to the provisions of section twelve, divide the treasure between him and the finder.

and division thereupon.

If no such suit is instituted as aforesaid, or if the claims of the plaintiffs in all such suits are finally rejected, the Collector shall deliver the treasure to the finder.

16. The Collector may, at any time after making a declaration under section nine, and before delivering or dividing the treasure as hereinbefore provided, declare by writing under his hand his intention to acquire on behalf of the Government the treasure, or any specified portion thereof, by payment to the persons entitled thereto of a sum equal to the value of the materials of such treasure or portion, together with one-fifth of such value, and may place such sum in deposit in his treasury to the credit of such persons; and thereupon such treasure or portion shall be deemed to be the property of Government, and the money so deposited shall be dealt with, as far as may be, as if it were such treasure or portion.

Power to acquire the treasure on behalf of Government.

17. No decision passed or act done by the Collector under this Act shall be called in question by any Civil Court, and no suit or other proceeding shall lie against him for anything done in good faith in exercise of the powers hereby conferred.

Decision of Collector final, and no suit to lie against him for acts done *bonâ fide*.

18. A Collector making any enquiry under this Act may exercise any power conferred by the Code of Civil Procedure on a Civil Court for the trial of suits.

Collector to exercise powers of Civil Court.

19. The Local Government may, from time to time, make rules consistent with this Act, to regulate proceedings hereunder.

Power to make rules.

Such rules shall, on being published in the local Gazette, have the force of law.

Penalties.

20. If the finder of any treasure fails to give the notice, or does not either make the deposit or give the security, required by section four, or alters or attempts to alter such treasure so as to conceal its identity, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

Penalty on finder failing to give notice, &c.

and he shall, on conviction before a Magistrate, be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

20. If the owner of the place in which any treasure is found abets, within the meaning of the Indian Penal Code, any offence under section nineteen, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

Penalty on owner abetting offence under section 19.

and he shall, on conviction before a Magistrate, be punished with imprisonment which may extend to six months, or with fine, or with both.

SCHEDULE.

Number and date of enactments.	Title or subject.	Extent of repeal.
Bengal Regulation V of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	The whole.
Madras Regulation XI of 1832.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on discovery of such treasure.	The whole.
Act XII of 1838 Act IV of 1872...	Hidden Treasure (Madras) An Act for declaring which of certain rules, laws and regulations have the force of law in the Panjáb, and for other purposes.	The whole. So far as regards Bengal Regulation V of 1817.

SCHEDULE—*continued.*

Number and date of enactments.	Title or subject.	Extent of repeal.
Act XV of 1874...	Laws Local Extent.	The second schedule, so far as regards Madras Regulation XI of 1832 and Act XII of 1838. The fourth schedule, so far as regards Bengal Regulation V of 1817.
Act XVII of 1875	An Act to consolidate and amend the law relating to the Courts in British Burma, and for other purposes.	So far as regards Bengal Regulation V of 1817.
Act XX of 1875	An Act to declare and amend the law in force in the Central Provinces.	Ditto.
Act XVIII of 1876.	Oudh Laws Act.	Ditto.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, FEBRUARY 23, 1878. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. II OF 1878.

An Act for the licensing of trades and dealings in the Panjáb, the North-Western Provinces and Oudh.

Preamble.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue; and it is therefore expedient that persons carrying on trades and dealings in the territories and provinces respectively administered by the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Northern India License Act, 1878:"

Local extent.

It extends to the territories under the administration of the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

Commencement.

This Act shall come into force in each of the said territories on such date as the Governor General in Council by notification in the *Gazette of India* directs in this behalf.

Repeal of Act VIII of 1877.

2. When this Act comes into force in the territories under the administration of the Lieutenant-Governor of the North-Western Provinces, Act No. VIII of 1877 (*for the licensing of certain trades and dealings in the North-Western Provinces*) shall be repealed.

"Collector" defined.

3. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district.

Annual licenses to be taken out.

4. Every person who, on or after the first day of April 1878, falls under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing in any district situate in the said territories, shall take out a license under this Act in such district, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

Officer to grant license.

5. Such license shall be granted by the Collector of such district, and shall be signed by him, or by such officer as he may appoint in this behalf.

Particulars to be specified in the license.

6. Every such license shall specify—

(*a*) the date of the grant thereof:

(*b*) the name, father's name, caste and trade or dealing of the licensee:

(*c*) the class and grade to which he belongs:

(*d*) the fee paid for the license:

(*e*) the term for which the license shall remain in force, and

(*f*) the place or places within such district where the licensee intends to carry on his trade or dealing during such term;

and shall be received in evidence as *primâ facie* proof of all matters contained therein.

7. Every such license shall have effect in such district only and shall continue in force from the day of the date thereof till the first day of January next after the date of the grant thereof.

Commencement and expiration of license.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing in such district after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing in such district.

Renewal of license.

9. As soon as may be after the first day of April 1878 and the first day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

Collector to prepare annual list of licensees.

(*a*) the trade or dealing of each of the persons therein named;

(*b*) the class and grade under which he is charged; and

(*c*) the fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

Collector to determine class under which licensee is to be charged.

The list or such part or parts thereof as the Collector thinks fit shall be published in the principal muhallas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned, together with a notification that if any person falling under any of the heads specified in the said schedule, whether he is mentioned in such list or not, continues his trade or dealing in the said district, payment of the fee specified in the list as payable by him, or, when he is not mentioned in such list, of the fee mentioned in the said schedule as payable by persons of the class and grade to which he belongs, must be made by him in the year 1878 within thirty days of such publication, and in each succeeding year before the first day of February.

Publication of list and notification.

11. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing signed by such occupier, of the names of all persons residing in such house at the date of the notice and of their respective callings.

Collector may require list of persons in any house.

12. Any person mentioned in the list referred to in sections nine and ten and objecting to the class or grade under which he is charged may, within thirty days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

Petition of objector.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Hearing of petition.

Provided that if, in his judgment, the petitioner is able to shew that the fee which has been charged exceeds two per cent. upon his annual nett earnings, such excess shall, for the purpose of section twelve, be deemed a valid objection.

14. The Collector may, for the purposes of any proceeding under section thirteen, exercise any of the powers conferred by the Code of Civil Procedure on a Civil Court for the trial of suits:

Collector to exercise powers of a Civil Court.

Provided that the Collector shall not, in the course of any such proceeding, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

15. Subject to the control of the Local Government, the Commissioner of Revenue of the Division may, in his discretion, on the application of any person deeming himself aggrieved by an order passed by the Collector under section thirteen, call for the record of the case, and pass such order thereon as he thinks fit, and such order shall be final.

Revision of order passed under section 13.

16. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

Power to remit fee.

17. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

Persons carrying on several trades.

18. If, after expiry of the period mentioned in the notification published under section ten, for payment of the fee specified or referred to therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

Penalty for carrying on business without a license.

19. All sums due under section eighteen and all fees payable under this Act or the said Act No. VIII of 1877 shall be recoverable as if they were arrears of land-revenue.

Recovery of sums due under this Act.

But no fees or other sums due under this Act or the said Act No. VIII of 1877 shall be recoverable by any process whatsoever after the expiry of three months from the last day of the year in respect of which they are payable.

20. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

License to be produced on demand.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

Prosecution to be at instance of Collector.

21. Courts of Wards and Receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

Receivers and managers chargeable.

22. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any Court of Wards or Receiver or manager appointed by any Court is charged under this Act, every person and Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, Receiver or manager, retain so much as is sufficient to pay the fee charged.

Power to retain assessment paid by trustee, &c.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

23. The nett amount of all fees and penalties paid or recovered under this Act, after deducting the expenses of collection, or such portion of such nett amount as the Governor General in Council from time to time directs, shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by the Local Government, or, if the Governor General in Council so directs, in any other part of British India.

Disposal of fees and penalties.

The residue (if any) of such nett amount shall be carried to the credit of the Local Government.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the control and orders of the Collector of the District, be exercised and performed by an Assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

Powers of Collector under Act may be exercised by other officers.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

Obligation to furnish information to Collector.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

Power to exempt and make rules.

(*a*) exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act, and cancel such exemption;

(*b*) exempt from the operation of this Act any persons whose respective nett annual earnings are less than such sum as the Local Government may, from time to time, fix in this behalf, and cancel such exemption;

(*c*) make rules consistent with this Act, (1) for regulating the time and manner of collecting the fees charged under this Act, (2) for providing in any case or class of cases for serving notices on persons charged under this Act, (3) for determining the mode in which persons belonging to any class shall be distributed into grades, and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

See section 4.

CLASS I.

	Fee payable by licensee.	Rs.
Companies registered under the Indian Companies Act, 1866	First grade	500
Bankers	Second grade	200
Professional money-lenders ...	Third grade	150
Owners of cotton-screws ...	Fourth grade	100
Persons keeping shops for the sale of European goods ...		
Hotel-keepers		
Wholesale-dealers ...		
Dealers in precious stones ...		
Sugar Manufacturers or Refiners		
Indigo Manufacturers ...		
Tea Manufacturers ...		

CLASS II.

		Rs.
Cloth-sellers ...	First grade	75
Metal-vessel-sellers ...	Second grade	50
Fuel-sellers (talwálas) ...	Third grade	25
Chaudhrís	Fourth grade	10
Letters-out of conveyances and cattle		
Contractors (thíkadárs) ...		
Printers and publishers ...		
Manufacturers of lac ...		
Commission-agents ...		
Brokers		
Bill-brokers		
Pawn-brokers		
Money-changers ...		
Dealers in gold and silver lace		
Druggists		
Harness-makers ...		
Dealers in metals, not being merely artizans ...		
Grain-lenders		
Retail-dealers in grain ...		
Auctioneers		
Coach-builders		
Tobacco-sellers		
Dealers in horses, cattle or elephants		
Timber-merchants ...		
Woollen manufacturers ...		
Silk ditto ...		
Persons carrying on trades and dealings specified in class I whose annual earnings are not so large as to warrant their assessment in that class.		

CLASS III.

	Fee payable by licensee.
Artizans, traders and dealers not above specified ...	Rs.
Persons falling under any head mentioned in class I or class II, and whose annual earnings are not so large as to warrant their assessment in either of those classes.	First grade 5 Second grade 2 Third grade 1

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. III OF 1878.

An Act to amend the law relating to the levy of rates on Land in the North-Western Provinces.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase in the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the North-Western Provinces Local Rates Act, 1871, and Act No. VII of 1877, and to re-enact them with the amendments hereinafter appearing; It is hereby enacted as follows:—

I.—Preliminary.

Short title.

1. This Act may be called "The North-Western Provinces Local Rates Act, 1878:"

Extent.

It extends only to the territories administered by the Lieutenant-Governor of the North-Western Provinces;

Commencement.

and it shall come into force on such date as the Governor General in Council, by notification in the *Gazette of India*, directs.

Repeal of Acts XVIII of 1871 and VII of 1877.

2. On and from such date, the North-Western Provinces Local Rates Act, 1871, and Act No. VII of 1877 (*to amend the law relating to assignments from the General Provincial Fund established under the North-Western Provinces Local Rates Act, 1871*), shall be repealed. But all rates imposed, rules prescribed, allotments made, committees appointed, powers conferred and notifications published under the former Act, shall be deemed to have been respectively imposed, prescribed, made, appointed, conferred and published hereunder.

Interpretation-clause.

3. In this Act—

"Commissioner" means the chief officer in charge of the revenue-administration of a Division;

"Collector" means the chief officer in charge of the revenue-administration of a district;

"Land" means land used for agricultural purposes, or waste-land which is culturable;

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor;

"Landlord" means the person responsible for the payment of the Government land-revenue, if any, assessed on an estate, and includes a muáfidár, nazránádár or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned;

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempt from the payment thereof;

"Year" means the year commencing on the first day of April.

II.—Rates on Land in Districts of which the Settlement is liable to Revision.

Rate on estates where the settlement has expired.

4. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate:

Provided that, in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

Further rate.

Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate.

"Annual value" means as follows:—

(1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;

(2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

III.—Rates on Land in Estates of which the Land-revenue is not liable to periodical Revision.

Rate on estates where revenue is not periodically revised.

5. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time

to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

Further rate.

The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount, not exceeding half an anna for each acre as aforesaid, as he thinks fit.

Rate to be paid by landlord.

6. The rate or further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

Lieutenant-Governor to prescribe rules for ascertaining area of assessable land.

7. The Lieutenant-Governor shall from time to time, as occasion requires, make rules for ascertaining the area of the land assessable under section five.

Landlord's right to recover half rate from tenants.

8. The landlord may recover, from every tenant of land on which such rate or further rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate or further rate assessed on the land held by such tenant.

Power to make rules as to when a landlord may recover rates from tenants holding at fixed or beneficial rates.

9. The Lieutenant-Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate or further rate assessed on the land held by such tenants.

IV.—Manner in which the Rates are to be expended.

Rates to be carried to general fund.

10. The amount standing at the credit of the fund constituted under section nine of the said North-Western Provinces Local Rates Act, 1871, at the time this Act comes into force, and the proceeds of all rates imposed under this Act, shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenue available for famine purposes.

11.(*a*). From such fund the Lieutenant-Governor shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding the proceeds of the further rates assessed in such year under sections four and five, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Assignment for canals and railways.

(*b*). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section four and the first clause of section five.

Allotment for local improvements.

(*c*). Subject to the appropriation directed by clause (*a*), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair and maintenance of roads and other means of communication;

(2.) The maintenance of the Rural Police and District-post;

(3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers and the establishment of scholarships;

(4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section four and the first clause of section five in such district in such year.

Works benefiting several districts.

12. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

Unexpended portion of assignment.

13. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be reallotted for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant-Governor from time to time directs.

Accounts to be kept.

14. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such allotment, shall be kept in each district. Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned. An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

Local Committees.

15. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the allotment mentioned in sec-

tion eleven shall be applied, and in the supervision and control of such allotment:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

V.—Miscellaneous.

16. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863;

Suits under Act cognizable by Collector.

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

17. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within thirty days from the date of the order.

Limitation of appeals.

The Commissioner's decision on such appeal shall be final; but all such decisions may be reviewed by the Board of Revenue.

18. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

Power to invest subordinate officers with powers of Collector.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Recovery of rates.

20. The Lieutenant-Governor may, by notification from time to time,

Supplementary powers of Local Government.

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act and cancel such exemptions;

(*d*) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. IV OF 1878.

An Act to amend the law relating to the levy of rates on land in Oudh.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is accordingly expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of rates in addition to those now applied to local purposes;

Preamble.

and whereas it is also expedient to empower the said Chief Commissioner to provide for the payment of certain charges incurred or to be incurred on account of canals and railways;

and whereas it is therefore expedient to repeal the Oudh Local Rates Act, and to re-enact it with the amendments hereinafter appearing;

It is hereby enacted as follows:—

1. This Act may be called "The Oudh Local Rates Act, 1878:"

Short title.

It extends only to the territories administered by the Chief Commissioner of Oudh;

Local extent.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Commencement.

2. On and from such date, Act No. XVII of 1871 (*to provide for the levy of rates on land in Oudh*) shall be repealed. But all rates imposed, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, appointed and published under this Act.

Repeal of Act XVII of 1871.

And all assignments made under section ten of the said Act shall be deemed to be allotments made under this Act.

3. In this Act—

Interpretation-clause.

"Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned:

"Land."

"Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a muáfidár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed or assigned:

"Landholder."

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof; and

"Estate."

"Annual value" means—

"Annual value."

(1) Where the settlement of the land-revenue is liable to periodical revision—double the amount of the land-revenue assessed on an estate;

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned—double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate:

"Year" means the year commencing on the first day of April.

"Year."

4. The Chief Commissioner may impose on every estate a rate not exceeding two and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.

Rates assessable.

5. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

Recovery of rates.

6. Every landholder may recover from his co-sharers or pattídárs, if any, a share of any such rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattídár, recorded at the time of the settlement, bears to the annual value of the whole estate.

Power to recover contribution.

7. Whenever any such rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realise from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

Rate on land in the occupation of an under-proprietor or permanent lessee.

8. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants aforesaid, of any sum on account of any such rate, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh;

Jurisdiction over suits as to rates.

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

9. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: provided that such appeal be presented within thirty days from the date of the order.

Appeal to Commissioner.

The decision of the Commissioner on such appeal shall be final; but all such decisions may be reviewed by the Chief Commissioner.

10. The amount standing at the credit of the fund constituted under section nine of the said Act No. XVII of 1871 at the time this Act comes into force and the proceeds of all rates imposed under this Act shall be carried to the credit of a general provincial fund.

General fund.

11. (*a*). From such fund the Chief Commissioner shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Appropriation for increasing revenues available for famine purposes.

(*b*). The Chief Commissioner may, from time to time, with the previous sanction of the Governor General in Council, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he may declare to be works of general provincial utility:

Assignment for canals and railways.

Provided that the amounts so assigned in any year shall not exceed one-eighteenth of the proceeds of the rates assessed in such year.

(*c*). Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

Allotment for local improvements.

(1.) The construction, repair and maintenance of roads and other means of communication;

(2.) The construction and repair of schoolhouses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than one-half of the proceeds of the rate assessed in such district in such year.

12. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Chief Commissioner, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

Unexpended portion of allotment.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the allotment made under section eleven, shall be kept in each district.

Accounts of receipts.

Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

14. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount allotted under section eleven shall be applied, and in the supervision and control of the expenditure of such amount:

Appointment of Committees.

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner may, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

15. The Chief Commissioner may, by notification, from time to time,

Power to make supplementary rules.

(*a*) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories under his administration from the operation of this Act and cancel such exemption.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. V OF 1878.

An Act to amend the law relating to the levy of rates on land in the Panjáb.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the Panjáb Local Rates Act, 1871, and to re-enact it with the amendments hereinafter appearing; It is hereby enacted as follows:—

Preamble.

1. This Act may be called "The Panjáb Local Rates Act, 1878;"

Short title.

It extends only to the territories for the time being administered by the Lieutenant-Governor of the Panjáb;

Local extent.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Commencement.

2. From such date the Panjáb Local Rates Act, 1871, shall be repealed. But all rates imposed, sums credited to the Local Government, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, credited, appointed and published under this Act;

Repeal of Act XX of 1871.

And all assignments made under the said Act shall be deemed to be allotments made under this Act.

Interpretation-clause.

3. In this Act—

'Land' means land assessed to the land-revenue, and includes land whereof the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned;

'Land.'

'Landholder' means any person responsible for the payment of the land-revenue, if any, assessed on land. It also includes a person holding land, the land-revenue of which has been, wholly or in part, released, compounded for, redeemed or assigned;

'Landholder.'

'Annual value' means—

'Annual value.'

(1) double the land-revenue for the time being assessed on any land, whether such assessment be leviable or not;

(2) and, where the land-revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—

double the amount which, but for such permanent assessment, composition or redemption, would have been leviable;

'Year' means the year commencing on the first day of April.

'Year.'

4. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time to time directs, not exceeding eight pies for every rupee of its annual value.

Rate assessable.

Such rate shall be paid by the land-holder independently of, and in addition to, any land-revenue assessed on land for the land-revenue of which he is responsible, and any local cesses now leviable therefrom:

Provided that wherever the proprietors of any land pay the land-revenue in kind to any assignee of revenue or any village headman, such assignee of revenue or village headman shall be responsible for the payment of the said rate, instead of the proprietors, and no demand shall be made by any such assignee or village headman on any such proprietor in respect of the payment of any such rate.

5. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realize from such tenant a share of the said rate, bearing the same proportion to the whole rate

Power to recover a share of rate from tenant.

as the excess of the annual value over the rent paid by such tenant bears to half the annual value.

6. The proceeds of all rates imposed under this Act shall be carried to the credit of the Local Government.

Rates to be credited to Local Government.

7. From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount, not exceeding one-fourth of the total proceeds of the rates assessed in such year, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories; or, if the Governor General in Council so directs, in any other part of British India.

Appropriation for increasing revenues available for famine purposes.

Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

Allotment for local improvements.

(1.) The construction, repair, and maintenance of roads and other means of communication;

(2.) The construction and repair of schoolhouses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year.

8. In the case of works which benefit more districts than one, the Lieutenant-Governor may determine what proportion of the expenses of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

Works benefiting several districts.

9. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Panjáb, to such one or more of the purposes mentioned in the second clause of section seven as the Lieutenant-Governor from time to time directs.

Unexpended portion of allotment.

10. Accounts of the receipts in respect of all rates levied under this Act and of the allotments made under section seven shall be kept in each district.

Accounts to be kept.

Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

11. The Lieutenant-Governor shall appoint, in each district, a committee, consisting of not less than six persons, for the purpose of determining how the amount allotted under section seven shall be applied, and of supervising and controlling such amount:

Local Committees.

Provided that not less than one-third of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein:

The Lieutenant-Governor shall from time to time prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

12. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts which, for the time being, have cognizance of suits for rent due on land.

Suits under Act cognizable by Courts having cognizance of suits for rent.

13. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorized under this Act to make assessments, to such person as the Lieutenant-Governor appoints:

Appeals.

Provided that such appeal shall be presented within thirty days from the date of such order.

The order of such person on such appeal shall be final.

14. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Recovery of rates.

15. The Lieutenant-Governor may by notification from time to time—

Supplementary powers of Local Government.

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) appoint the person or class of persons to whom the appeals referred to in section thirteen shall lie;

(*c*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*d*) exempt wholly or in part any portions of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act, and cancel such exemption;

(*e*) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th February 1878, and is hereby promulgated for general information :—

ACT No. VI OF 1878.

An Act to amend the law relating to Treasure-Trove.

WHEREAS it is expedient to amend the law relating to treasure-trove; It is hereby enacted as follows :—

Preamble.

Preliminary.

1. This Act may be called "The Indian Treasure Trove Act, 1878:"

Short title.

Extent.

It extends to the whole of British India;

Commencement.

And it shall come into force at once.

2. The enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column of the same schedule.

Repeal of enactments.

Interpretation-clause.

3. In this Act—

"treasure" means anything of any value hidden in the soil, or in anything affixed thereto :

"Treasure."

"Collector" means (1) any revenue officer in independent charge of a district, and (2) any officer appointed by the Local Government to perform the functions of a Collector under this Act.

"Collector."

When any person is entitled, under any reservation in an instrument of transfer of any land or thing affixed thereto, to treasure in such land or thing, he shall, for the purposes of this Act, be deemed to be the owner of such land or thing.

Owner.

Procedure on finding Treasure.

4. Whenever any treasure exceeding in amount or value ten rupees is found, the finder shall, as soon as practicable, give to the Collector notice in writing—

Notice by finder of treasure.

(*a*) of the nature and amount or approximate value of such treasure ;

(*b*) of the place in which it was found ;

(*c*) of the date of the finding ;

and either deposit the treasure in the nearest Government Treasury, or give the Collector such security as the Collector thinks fit, to produce the treasure at such time and place as he may from time to time require.

5. On receiving a notice under section four, the Collector shall, after making such enquiry (if any) as he thinks fit, take the following steps (namely) :—

Notification requiring claimants to appear.

(*a*) he shall publish a notification in such manner as the Local Government from time to time prescribes in this behalf, to the effect that, on a certain date (*mentioning it*), certain treasure (*mentioning its nature, amount and approximate value*) was found in a certain place (*mentioning it*); and requiring all persons claiming the treasure, or any part thereof, to appear personally or by agent before the Collector on a day and at a place therein mentioned, such day not being earlier than four months, or later than six months, after the date of the publication of such notification ;

(*b*) when the place in which the treasure appears to the Collector to have been found was at the date of the finding in the possession of some person other than the finder, the Collector shall also serve on such person a special notice in writing to the same effect.

6. Any person having any right to such treasure or any part thereof, as owner of the place in which it was found or otherwise, and not appearing as required by the notification issued under section five, shall forfeit such right.

Forfeiture of right on failure to appear.

7. On the day notified under section five, the Collector shall cause the treasure to be produced before him, and shall enquire as to and determine—

Matters to be enquired into and determined by the Collector.

(*a*) the person by whom, the place in which, and the circumstances under which, such treasure was found ; and

(*b*) as far as is possible the person by whom, and the circumstances under which, such treasure was hidden.

8. If, upon an enquiry made under section seven, the Collector sees reason to believe that the treasure was hidden within one hundred years before the date of the finding, by a person appearing as required by the said notification and claiming such treasure, or by some other person under whom such person claims, the Collector shall make an order adjourning the hearing of the case for such period as he deems sufficient, to allow of a suit being instituted in the Civil Court by the claimant, to establish his right.

Time to be allowed for suit by person claiming the treasure.

9. If upon such enquiry the Collector sees no reason to believe that the treasure was so hidden ; or

When treasure may be declared ownerless.

if, where a period is fixed under section eight, no suit is instituted as aforesaid within such period to the knowledge of the Collector ; or

if such suit is instituted within such period, and the plaintiff's claim is finally rejected ;

the Collector may declare the treasure to be ownerless.

Any person aggrieved by a declaration made under this section may appeal against the same within two months from the date thereof to the Chief Controlling Revenue Authority.

Appeal against such declaration.

Subject to such appeal, every such declaration shall be final and conclusive.

10. When a declaration has been made in respect of any treasure under section nine, such treasure shall, in accordance with the provisions hereinafter contained, either be delivered to the finder thereof, or be divided between him and the owner of the place in which it has been found in manner hereinafter provided.

Proceedings subsequent to declaration.

11. When a declaration has been made in respect of any treasure as aforesaid, and no person other than the finder of such treasure has appeared as required by the notification published under section five and claimed a share of the treasure as owner of the place in which it has been found, the Collector shall deliver such treasure to the finder thereof.

When no other person claims as owner of place, treasure to be given to finder.

12. When a declaration has been made as aforesaid in respect of any treasure, and only one person other than the finder of such treasure has so appeared and claimed, and the claim of such person is not disputed by the finder, the Collector shall proceed to divide the treasure between the finder and the person so claiming according to the following rule (namely) :—

When only one such person claims and his claim is not disputed, treasure to be divided,

If the finder and the person so claiming have not entered into any agreement then in force as to the disposal of the treasure, three-fourths of the treasure shall be allotted to such finder and the residue to such person. If such finder and such person have entered into any such agreement, the treasure shall be disposed of in accordance therewith :

Provided that the Collector may in any case, if he thinks fit, instead of dividing any treasure as directed by this section,

(*a*) allot to either party the whole or more than his share of such treasure, on such party paying to the Collector for the other party such sum of money as the Collector may fix as the equivalent of the share of such other party, or of the excess so allotted, as the case may be ; or

(*b*) sell such treasure or any portion thereof by public auction and divide the sale-proceeds between the parties according to the rule hereinbefore prescribed :

Provided also, that when the Collector has by his declaration under section nine rejected any claim made under this Act by any person other than the said finder or person claiming as owner of the place in which the treasure was found, such division shall not be made until after the expiration of two months without an appeal having been presented under section nine by the person whose claim has been so rejected, or, when an appeal has been so presented, after such appeal has been dismissed.

When the Collector has made a division under this section, he shall deliver to the parties the portions of such treasure, or the money in lieu thereof, to which they are respectively entitled under such division.

and shares to be delivered to parties.

13. When a declaration has been made as aforesaid in respect of any treasure, and two or more persons have appeared as aforesaid and each of them claimed as owner of the place where such treasure was found, or the right of any person who has so appeared and claimed is disputed by the finder of such treasure, the Collector shall retain such treasure and shall make an order staying his proceedings with a view to the matter being enquired into and determined by a Civil Court.

In case of dispute as to ownership of place, proceedings to be stayed.

14. Any person who has so appeared and claimed may, within one month from the date of such order, institute a suit in the Civil Court to obtain a decree declaring his right ; and in every such suit the finder of the treasure and all persons disputing such claim before the Collector shall be made defendants.

Settlement of such dispute.

15. If any such suit is instituted and the plaintiff's claim is finally established therein, the Collector shall, subject to the provisions of section twelve, divide the treasure between him and the finder.

and division thereupon.

If no such suit is instituted as aforesaid, or if the claims of the plaintiffs in all such suits are finally rejected, the Collector shall deliver the treasure to the finder.

16. The Collector may, at any time after making a declaration under section nine, and before delivering or dividing the treasure as hereinbefore provided, declare by writing under his hand his intention to acquire on behalf of the Government the treasure, or any specified portion thereof, by payment to the persons entitled thereto of a sum equal to the value of the materials of such treasure or portion, together with one-fifth of such value, and may place such sum in deposit in his treasury to the credit of such persons; and thereupon such treasure or portion shall be deemed to be the property of Government, and the money so deposited shall be dealt with, as far as may be, as if it were such treasure or portion.

Power to acquire the treasure on behalf of Government.

17. No decision passed or act done by the Collector under this Act shall be called in question by any Civil Court, and no suit or other proceeding shall lie against him for anything done in good faith in exercise of the powers hereby conferred.

Decision of Collector final, and no suit to lie against him for acts done *bonâ fide*.

18. A Collector making any enquiry under this Act may exercise any power conferred by the Code of Civil Procedure on a Civil Court for the trial of suits.

Collector to exercise powers of Civil Court.

19. The Local Government may, from time to time, make rules consistent with this Act, to regulate proceedings hereunder.

Power to make rules.

Such rules shall, on being published in the local Gazette, have the force of law.

Penalties.

20. If the finder of any treasure fails to give the notice, or does not either make the deposit or give the security, required by section four, or alters or attempts to alter such treasure so as to conceal its identity, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

Penalty on finder failing to give notice, &c.

and he shall, on conviction before a Magistrate, be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

21. If the owner of the place in which any treasure is found abets, within the meaning of the Indian Penal Code, any offence under section twenty, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

Penalty on owner abetting offence under section 20.

and he shall, on conviction before a Magistrate, be punished with imprisonment which may extend to six months, or with fine, or with both.

SCHEDULE.

Number and date of enactments.	Title or subject.	Extent of repeal.
Bengal Regulation V of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	The whole.
Madras Regulation XI of 1832.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on discovery of such treasure.	The whole.
Act XII of 1838 Act IV of 1872...	Hidden Treasure (Madras) Act for declaring which of certain rules, laws and regulations have the force of law in the Panjáb, and for other purposes.	The whole. So far as regards Bengal Regulation V of 1817.

SCHEDULE—*continued.*

Number and date of enactments.	Title or subject.	Extent of repeal.
Act XV of 1874...	Laws Local Extent.	The second schedule, so far as regards Madras Regulation XI of 1832 and Act XII of 1838. The fourth schedule, so far as regards Bengal Regulation V of 1817.
Act XVII of 1875	An Act to consolidate and amend the law relating to the Courts in British Burma, and for other purposes.	So far as regards Bengal Regulation V of 1817.
Act XX of 1875	An Act to declare and amend the law in force in the Central Provinces.	Ditto.
Act XVIII of 1876.	Oudh Laws Act.	Ditto.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 2, 1878. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information :—

ACT No. II OF 1878.

An Act for the licensing of trades and dealings in the Panjáb, the North-Western Provinces and Oudh.

Preamble.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue; and it is therefore expedient that persons carrying on trades and dealings in the territories and provinces respectively administered by the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Northern India License Act, 1878:"

Local extent.

It extends to the territories under the administration of the Lieutenant-Governor of the Panjáb, the Lieutenant-Governor of the North-Western Provinces and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

Commencement.

This Act shall come into force in each of the said territories on such date as the Governor General in Council by notification in the *Gazette of India* directs in this behalf.

Repeal of Act VIII of 1877.

2. When this Act comes into force in the territories under the administration of the Lieutenant-Governor of the North-Western Provinces, Act No. VIII of 1877 (*for the licensing of certain trades and dealings in the North-Western Provinces*) shall be repealed.

"Collector" defined.

3. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district.

Annual licenses to be taken out.

4. Every person who, on or after the first day of April 1878, falls under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing in any district situate in the said territories, shall take out a license under this Act in such district, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

Officer to grant license.

5. Such license shall be granted by the Collector of such district, and shall be signed by him, or by such officer as he may appoint in this behalf.

Particulars to be specified in the license.

6. Every such license shall specify—

(*a*) the date of the grant thereof:

(*b*) the name, father's name, caste and trade or dealing of the licensee:

(*c*) the class and grade to which he belongs:

(*d*) the fee paid for the license:

(*e*) the term for which the license shall remain in force, and

(*f*) the place or places within such district where the licensee intends to carry on his trade or dealing during such term;

and shall be received in evidence as *primâ facie* proof of all matters contained therein.

7. Every such license shall have effect in such district only and shall continue in force from the day of the date thereof till the first day of January next after the date of the grant thereof.

Commencement and expiration of license.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing in such district after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing in such district.

Renewal of license.

9. As soon as may be after the first day of April 1878 and the first day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

Collector to prepare annual list of licensees.

(*a*) the trade or dealing of each of the persons therein named;

(*b*) the class and grade under which he is charged; and

(*c*) the fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

Collector to determine class under which licensee is to be charged.

The list or such part or parts thereof as the Collector thinks fit shall be published in the principal muhallas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned, together with a notification that if any person falling under any of the heads specified in the said schedule, whether he is mentioned in such list or not, continues his trade or dealing in the said district, payment of the fee specified in the list as payable by him, or, when he is not mentioned in such list, of the fee mentioned in the said schedule as payable by persons of the class and grade to which he belongs, must be made by him in the year 1878 within thirty days of such publication, and in each succeeding year before the first day of February.

Publication of list and notification.

11. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing signed by such occupier, of the names of all persons residing in such house at the date of the notice and of their respective callings.

Collector may require list of persons in any house.

12. Any person mentioned in the list referred to in sections nine and ten and objecting to the class or grade under which he is charged may, within thirty days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

Petition of objector.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Hearing of petition.

Provided that if, in his judgment, the petitioner is able to shew that the fee which has been charged exceeds two per cent. upon his annual nett earnings, such excess shall, for the purpose of section twelve, be deemed a valid objection.

14. The Collector may, for the purposes of any proceeding under section thirteen, exercise any of the powers conferred by the Code of Civil Procedure on a Civil Court for the trial of suits:

Collector to exercise powers of a Civil Court.

Provided that the Collector shall not, in the course of any such proceeding, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

15. Subject to the control of the Local Government, the Commissioner of Revenue of the Division may, in his discretion, on the application of any person deeming himself aggrieved by an order passed by the Collector under section thirteen, call for the record of the case, and pass such order thereon as he thinks fit, and such order shall be final.

Revision of order passed under section 13.

16. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

Power to remit fee.

17. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

Persons carrying on several trades.

18. If, after expiry of the period mentioned in the notification published under section ten, for payment of the fee specified or referred to therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

Penalty for carrying on business without a license.

19. All sums due under section eighteen and all fees payable under this Act or the said Act No. VIII of 1877 shall be recoverable as if they were arrears of land-revenue.

Recovery of sums due under this Act.

But no fees or other sums due under this Act or the said Act No. VIII of 1877 shall be recoverable by any process whatsoever after the expiry of three months from the last day of the year in respect of which they are payable.

20. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

License to be produced on demand.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

Prosecution to be at instance of Collector.

21. Courts of Wards and Receivers and managers appointed by any Court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

Receivers and managers chargeable.

22. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any Court of Wards or Receiver or manager appointed by any Court is charged under this Act, every person and Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such Court of Wards, Receiver or manager, retain so much as is sufficient to pay the fee charged.

Power to retain assessment paid by trustee, &c.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

23. The nett amount of all fees and penalties paid or recovered under this Act, after deducting the expenses of collection, or such portion of such nett amount as the Governor General in Council from time to time directs, shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by the Local Government, or, if the Governor General in Council so directs, in any other part of British India.

Disposal of fees and penalties.

The residue (if any) of such nett amount shall be carried to the credit of the Local Government.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the control and orders of the Collector of the District, be exercised and performed by an Assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

Powers of Collector under Act may be exercised by other officers.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

Obligation to furnish information to Collector.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

Power to exempt and make rules.

(*a*) exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act, and cancel such exemption;

(*b*) exempt from the operation of this Act any persons whose respective nett annual earnings are less than such sum as the Local Government may, from time to time, fix in this behalf, and cancel such exemption;

(*c*) make rules consistent with this Act, (1) for regulating the time and manner of collecting the fees charged under this Act, (2) for providing in any case or class of cases for serving notices on persons charged under this Act, (3) for determining the mode in which persons belonging to any class shall be distributed into grades, and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

See section 4.

CLASS I.

	Fee payable by licensee.	Rs.
Companies registered under the Indian Companies Act, 1866	First grade	500
Bankers	Second grade	200
Professional money-lenders ...	Third grade	150
Owners of cotton-screws ...	Fourth grade	100
Persons keeping shops for the sale of European goods ...		
Hotel-keepers		
Wholesale-dealers ...		
Dealers in precious stones ...		
Sugar Manufacturers or Refiners		
Indigo Manufacturers ...		
Tea Manufacturers ...		

CLASS II.

		Rs.
Cloth-sellers	First grade	75
Metal-vessel-sellers ...	Second grade	50
Fuel-sellers (talwálas) ...	Third grade	25
Chaudhrís	Fourth grade	10
Letters-out of conveyances and cattle		
Contractors (thíkadárs) ...		
Printers and publishers ...		
Manufacturers of lac ...		
Commission-agents ...		
Brokers		
Bill-brokers		
Pawn-brokers		
Money-changers ...		
Dealers in gold and silver lace		
Druggists		
Harness-makers ...		
Dealers in metals, not being merely artizans ...		
Grain-lenders		
Retail-dealers in grain ...		
Auctioneers		
Coach-builders		
Tobacco-sellers		
Dealers in horses, cattle or elephants		
Timber-merchants ...		
Woollen manufacturers ...		
Silk ditto ...		
Persons carrying on trades and dealings specified in class I whose annual earnings are not so large as to warrant their assessment in that class.		

CLASS III.

	Fee payable by licensee.
	Rs.
Artizans, traders and dealers not above specified ...	
Persons falling under any head mentioned in class I or class II, and whose annual earnings are not so large as to warrant their assessment in either of those classes.	First grade 5 Second grade 2 Third grade 1

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information :—

ACT No. III OF 1878.

An Act to amend the law relating to the levy of rates on Land in the North-Western Provinces.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase in the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the North-Western Provinces, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the North-Western Provinces Local Rates Act, 1871, and Act No. VII of 1877, and to re-enact them with the amendments hereinafter appearing; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The North-Western Provinces Local Rates Act, 1878:"

Extent.

It extends only to the territories administered by the Lieutenant-Governor of the North-Western Provinces;

Commencement.

and it shall come into force on such date as the Governor General in Council, by notification in the *Gazette of India*, directs.

Repeal of Acts XVIII of 1871 and VII of 1877.

2. On and from such date, the North-Western Provinces Local Rates Act, 1871, and Act No. VII of 1877 (*to amend the law relating to assignments from the General Provincial Fund established under the North-Western Provinces Local Rates Act, 1871*), shall be repealed. But all rates imposed, rules prescribed, allotments made, committees appointed, powers conferred and notifications published under the former Act, shall be deemed to have been respectively imposed, prescribed, made, appointed, conferred and published hereunder.

Interpretation-clause.

3. In this Act—

"Commissioner" means the chief officer in charge of the revenue-administration of a Division;

"Collector" means the chief officer in charge of the revenue-administration of a district;

"Land" means land used for agricultural purposes, or waste-land which is culturable;

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor;

"Landlord" means the person responsible for the payment of the Government land-revenue, if any, assessed on an estate, and includes a muáfidár, nazránádár or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed or assigned;

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempt from the payment thereof;

"Year" means the year commencing on the first day of April.

II.—Rates on Land in Districts of which the Settlement is liable to Revision.

Rate on estates where the settlement has expired.

4. Every estate situate in any district in which the term of the settlement of the land-revenue made under Regulation IX of 1833 has expired, shall be liable to the payment of such rate, not exceeding five per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate:

Provided that, in estates in which, before the passing of this Act, provisional engagements have been taken from the landlord for the payment of the land-revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant-Governor inexpedient to cancel such engagements, one-eleventh part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

Further rate.

Every estate situate in a district of which the land-revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding one per cent. on its annual value, as the Lieutenant-Governor from time to time imposes.

Such further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate.

"Annual value" means as follows :—

(1). In cases in which the settlement of the land-revenue is liable to periodical revision, it means double the amount of the land-revenue for the time being assessed on an estate;

(2). In cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land-revenue on the estate.

III.—Rates on Land in Estates of which the Land-revenue is not liable to periodical Revision.

Rate on estates where revenue is not periodically revised.

5. Every estate situated in a district of which the land-revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant-Governor from time

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned—double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate:

"Year."

"Year" means the year commencing on the first day of April.

Rates assessable.

4. The Chief Commissioner may impose on every estate a rate not exceeding two and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.

Recovery of rates.

5. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

Power to recover contribution.

6. Every landholder may recover from his co-sharers or pattídárs, if any, a share of any such rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattídár, recorded at the time of the settlement, bears to the annual value of the whole estate.

Rate on land in the occupation of an under-proprietor or permanent lessee.

7. Whenever any such rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realise from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

Jurisdiction over suits as to rates.

8. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants as aforesaid, of any sum on account of any such rate, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh;

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

Appeal to Commissioner.

9. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: provided that such appeal be presented within thirty days from the date of the order.

The decision of the Commissioner on such appeal shall be final; but all such decisions may be reviewed by the Chief Commissioner.

General fund.

10. The amount standing at the credit of the fund constituted under section nine of the said Act No. XVII of 1871 at the time this Act comes into force and the proceeds of all rates imposed under this Act shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenues available for famine purposes.

11. (*a*). From such fund the Chief Commissioner shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Assignment for canals and railways.

(*b*). The Chief Commissioner may, from time to time, with the previous sanction of the Governor General in Council, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-eighteenth of the proceeds of the rates assessed in such year.

Allotment for local improvements.

(*c*). Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes :—

(1.) The construction, repair and maintenance of roads and other means of communication;

(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than one-half of the proceeds of the rate assessed in such district in such year.

Unexpended portion of allotment.

12. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Chief Commissioner, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

Accounts of receipts.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the allotment made under section eleven, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

14. The Chief Commissioner shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of assisting in determining how the amount allotted under section eleven shall be applied, and in the supervision and control of the expenditure of such amount:

Appointment of Committees.

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner may, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

15. The Chief Commissioner may, by notification, from time to time,

Power to make supplementary rules.

(*a*) prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories under his administration from the operation of this Act and cancel such exemption.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT NO. V OF 1878.

An Act to amend the law relating to the levy of rates on land in the Panjáb.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant-Governor of the Panjáb, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the Panjáb Local Rates Act, 1871, and to re-enact it with the amendments hereinafter appearing; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Panjáb Local Rates Act, 1878:"

Local extent.

It extends only to the territories for the time being administered by the Lieutenant-Governor of the Panjáb;

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Repeal of Act XX of 1871.

2. From such date the Panjáb Local Rates Act, 1871, shall be repealed. But all rates imposed, sums credited to the Local Government, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, credited, appointed and published under this Act;

And all assignments made under the said Act shall be deemed to be allotments made under this Act.

Interpretation-clause.

3. In this Act—

'Land.'

'Land' means land assessed to the land-revenue, and includes land whereof the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned;

'Landholder.'

'Landholder' means any person responsible for the payment of the land-revenue, if any, assessed on land. It also includes a person holding land, the land-revenue of which has been, wholly or in part, released, compounded for, redeemed or assigned;

'Annual value.'

'Annual value' means—

(1) double the land-revenue for the time being assessed on any land, whether such assessment be leviable or not;

(2) and, where the land-revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—

double the amount which, but for such permanent assessment, composition or redemption, would have been leviable;

'Year.'

'Year' means the year commencing on the first day of April.

Rate assessable.

4. All land shall be liable to the payment of such rate as the Lieutenant-Governor from time to time directs, not exceeding eight pies for every rupee of its annual value.

Such rate shall be paid by the land-holder independently of, and in addition to, any land-revenue assessed on land for the land-revenue of which he is responsible, and any local cesses now leviable therefrom:

Provided that wherever the proprietors of any land pay the land-revenue in kind to any assignee of revenue or any village headman, such assignee of revenue or village headman shall be responsible for the payment of the said rate, instead of the proprietors, and no demand shall be made by any such assignee or village headman on any such proprietor in respect of the payment of any such rate.

Power to recover a share of rate from tenant.

5. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realize from such tenant a share of the said rate, bearing the same proportion to the whole rate

to time imposes, not exceeding two annas for each acre under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

Further rate.

The Lieutenant-Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount, not exceeding half an anna for each acre as aforesaid, as he thinks fit.

Rate to be paid by landlord.

6. The rate or further rate shall be paid by the landlord independently of, and in addition to, any land-revenue assessed on the estate, and in addition to the cess levied now on account of roads.

Lieutenant-Governor to prescribe rules for ascertaining area of assessable land.

7. The Lieutenant-Governor shall from time to time, as occasion requires, make rules for ascertaining the area of the land assessable under section five.

Landlord's right to recover half rate from tenants.

8. The landlord may recover, from every tenant of land on which such rate or further rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate or further rate assessed on the land held by such tenant.

Power to make rules as to when a landlord may recover rates from tenants holding at fixed or beneficial rates.

9. The Lieutenant-Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate or further rate assessed on the land held by such tenants.

IV.—Manner in which the Rates are to be expended.

Rates to be carried to general fund.

10. The amount standing at the credit of the fund constituted under section nine of the said North-Western Provinces Local Rates Act, 1871, at the time this Act comes into force, and the proceeds of all rates imposed under this Act, shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenue available for famine purposes.

11.(*a*). From such fund the Lieutenant-Governor shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding the proceeds of the further rates assessed in such year under sections four and five, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Assignment for canals and railways.

(*b*). The Lieutenant-Governor may, from time to time, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of section four and the first clause of section five.

Allotment for local improvements.

(*c*). Subject to the appropriation directed by clause (*a*), the Lieutenant-Governor shall from time to time allot from such fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair and maintenance of roads and other means of communication;

(2.) The maintenance of the Rural Police and District-post;

(3.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers and the establishment of scholarships;

(4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of section four and the first clause of section five in such district in such year.

Works benefiting several districts.

12. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

Unexpended portion of assignment.

13. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be reallotted for expenditure in the same district, or may be applied for the benefit of the North-Western Provinces, in such manner as the Lieutenant-Governor from time to time directs.

Accounts to be kept.

14. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such allotment, shall be kept in each district. Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned. An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

Local Committees.

15. The Local Government shall appoint, in each district, a Committee, consisting of not less than six persons, for the purpose of determining how the allotment mentioned in sec-

tion eleven shall be applied, and in the supervision and control of such allotment:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

V.—Miscellaneous.

Suits under Act cognizable by Collector.

16. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863;

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

Limitation of appeals.

17. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within thirty days from the date of the order.

The Commissioner's decision on such appeal shall be final; but all such decisions may be reviewed by the Board of Revenue.

Power to invest subordinate officers with powers of Collector.

18. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

Recovery of rates.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

20. The Lieutenant-Governor may, by notification from time to time,

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act and cancel such exemptions;

(*d*) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. IV OF 1878.

An Act to amend the law relating to the levy of rates on land in Oudh.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is accordingly expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of rates in addition to those now applied to local purposes;

and whereas it is also expedient to empower the said Chief Commissioner to provide for the payment of certain charges incurred or to be incurred on account of canals and railways;

and whereas it is therefore expedient to repeal the Oudh Local Rates Act, and to re-enact it with the amendments hereinafter appearing;

It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Oudh Local Rates Act, 1878:"

Local extent.

It extends only to the territories administered by the Chief Commissioner of Oudh;

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Repeal of Act XVII of 1871.

2. On and from such date, Act No. XVII of 1871 (*to provide for the levy of rates on land in Oudh*) shall be repealed. But all rates imposed, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, appointed and published under this Act.

And all assignments made under section ten of the said Act shall be deemed to be allotments made under this Act.

Interpretation-clause.

3. In this Act—

"Land." "Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned:

"Landholder." "Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a muáfidár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed or assigned:

"Estate." "Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof; and

"Annual value." "Annual value" means—

(1) Where the settlement of the land-revenue is liable to periodical revision—double the amount of the land-revenue assessed on an estate;

as the excess of the annual value over the rent paid by such tenant bears to half the annual value.

Rates to be credited to Local Government.

6. The proceeds of all rates imposed under this Act shall be carried to the credit of the Local Government.

Appropriation for increasing revenues available for famine purposes.

7. From the sums so credited, the Lieutenant-Governor shall in each year appropriate such amount, not exceeding one-fourth of the total proceeds of the rates assessed in such year, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories; or, if the Governor General in Council so directs, in any other part of British India.

Allotment for local improvements.

Subject to such appropriation, the Lieutenant-Governor shall from time to time allot from the said sums such amount as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair, and maintenance of roads and other means of communication;

(2.) The construction and repair of school-houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year.

Works benefiting several districts.

8. In the case of works which benefit more districts than one, the Lieutenant-Governor may determine what proportion of the expenses of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

Unexpended portion of allotment.

9. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant-Governor, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Panjáb, to such one or more of the purposes mentioned in the second clause of section seven as the Lieutenant-Governor from time to time directs.

Accounts to be kept.

10. Accounts of the receipts in respect of all rates levied under this Act and of the allotments made under section seven shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

Local Committees.

11. The Lieutenant-Governor shall appoint, in each district, a committee, consisting of not less than six persons, for the purpose of determining how the amount allotted under section seven shall be applied, and of supervising and controlling such amount:

Provided that not less than one-third of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein:

The Lieutenant-Governor shall from time to time prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

Suits under Act cognizable by Courts having cognizance of suits for rent.

12. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts which, for the time being, have cognizance of suits for rent due on land.

Appeals.

13. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorized under this Act to make assessments, to such person as the Lieutenant-Governor appoints:

Provided that such appeal shall be presented within thirty days from the date of such order.

The order of such person on such appeal shall be final.

Recovery of rates.

14. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

15. The Lieutenant-Governor may by notification from time to time—

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) appoint the person or class of persons to whom the appeals referred to in section thirteen shall lie;

(*c*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*d*) exempt wholly or in part any portions of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act, and cancel such exemption;

(*e*) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th February 1878, and is hereby promulgated for general information :—

ACT No. VI OF 1878.

An Act to amend the law relating to Treasure-Trove.

WHEREAS it is expedient to amend the law relating to treasure-trove; It is hereby enacted as follows :— Preamble.

Preliminary.

1. This Act may be called "The Indian Treasure Trove Act, 1878:" Short title.

It extends to the whole of British India; Extent.

And it shall come into force at once. Commencement.

2. The enactments specified in the schedule hereto annexed shall be repealed to the extent mentioned in the third column of the same schedule. Repeal of enactments.

3. In this Act— Interpretation-clause.

"treasure" means anything of any value hidden in the soil, or in anything affixed thereto: "Treasure."

"Collector" means (1) any revenue officer in independent charge of a district, and (2) any officer appointed by the Local Government to perform the functions of a Collector under this Act. "Collector."

When any person is entitled, under any reservation in an instrument of transfer of any land or thing affixed thereto, to treasure in such land or thing, he shall, for the purposes of this Act, be deemed to be the owner of such land or thing. Owner.

Procedure on finding Treasure.

4. Whenever any treasure exceeding in amount or value ten rupees is found, the finder shall, as soon as practicable, give to the Collector notice in writing— Notice by finder of treasure.

(*a*) of the nature and amount or approximate value of such treasure;

(*b*) of the place in which it was found;

(*c*) of the date of the finding;

and either deposit the treasure in the nearest Government Treasury, or give the Collector such security as the Collector thinks fit, to produce the treasure at such time and place as he may from time to time require.

5. On receiving a notice under section four, the Collector shall, after making such enquiry (if any) as he thinks fit, take the following steps (namely) :— Notification requiring claimants to appear.

(*a*) he shall publish a notification in such manner as the Local Government from time to time prescribes in this behalf, to the effect that, on a certain date (*mentioning it*), certain treasure (*mentioning its nature, amount and approximate value*) was found in a certain place (*mentioning it*); and requiring all persons claiming the treasure, or any part thereof, to appear personally or by agent before the Collector on a day and at a place therein mentioned, such day not being earlier than four months, or later than six months, after the date of the publication of such notification;

(*b*) when the place in which the treasure appears to the Collector to have been found was at the date of the finding in the possession of some person other than the finder, the Collector shall also serve on such person a special notice in writing to the same effect.

6. Any person having any right to such treasure or any part thereof, as owner of the place in which it was found or otherwise, and not appearing as required by the notification issued under section five, shall forfeit such right. Forfeiture of right on failure to appear.

7. On the day notified under section five, the Collector shall cause the treasure to be produced before him, and shall enquire as to and determine— Matters to be enquired into and determined by the Collector.

(*a*) the person by whom, the place in which, and the circumstances under which, such treasure was found; and

(*b*) as far as is possible the person by whom, and the circumstances under which, such treasure was hidden.

8. If, upon an enquiry made under section seven, the Collector sees reason to believe that the treasure was hidden within one hundred years before the date of the finding, by a person appearing as required by the said notification and claiming such treasure, or by some other person under whom such person claims, the Collector shall make an order adjourning the hearing of the case for such period as he deems sufficient, to allow of a suit being instituted in the Civil Court by the claimant, to establish his right. Time to be allowed for suit by person claiming the treasure.

9. If upon such enquiry the Collector sees no reason to believe that the treasure was so hidden; or When treasure may be declared ownerless.

if, where a period is fixed under section eight, no suit is instituted as aforesaid within such period to the knowledge of the Collector; or

if such suit is instituted within such period, and the plaintiff's claim is finally rejected;

the Collector may declare the treasure to be ownerless.

Any person aggrieved by a declaration made under this section may appeal against the same within two months from the date thereof to the Chief Controlling Revenue Authority. Appeal against such declaration.

Subject to such appeal, every such declaration shall be final and conclusive.

10. When a declaration has been made in respect of any treasure under section nine, such treasure shall, in accordance with the provisions hereinafter contained, either be delivered to the finder thereof, or be divided between him and the owner of the place in which it has been found in manner hereinafter provided. Proceedings subsequent to declaration.

11. When a declaration has been made in respect of any treasure as aforesaid, and no person other than the finder of such treasure has appeared as required by the notification published under section five When no other person claims as owner of place, treasure to be given to finder.

and claimed a share of the treasure as owner of the place in which it has been found, the Collector shall deliver such treasure to the finder thereof.

12. When a declaration has been made as aforesaid in respect of any treasure, and only one person other than the finder of such treasure has so appeared and claimed, and the claim of such person is not disputed by the finder, the Collector shall proceed to divide the treasure between the finder and the person so claiming according to the following rule (namely) :— When only one such person claims and his claim is not disputed, treasure to be divided.

If the finder and the person so claiming have not entered into any agreement then in force as to the disposal of the treasure, three-fourths of the treasure shall be allotted to such finder and the residue to such person. If such finder and such person have entered into any such agreement, the treasure shall be disposed of in accordance therewith:

Provided that the Collector may in any case, if he thinks fit, instead of dividing any treasure as directed by this section,

(*a*) allot to either party the whole or more than his share of such treasure, on such party paying to the Collector for the other party such sum of money as the Collector may fix as the equivalent of the share of such other party, or of the excess so allotted, as the case may be; or

(*b*) sell such treasure or any portion thereof by public auction and divide the sale-proceeds between the parties according to the rule hereinbefore prescribed:

Provided also, that when the Collector has by his declaration under section nine rejected any claim made under this Act by any person other than the said finder or person claiming as owner of the place in which the treasure was found, such division shall not be made until after the expiration of two months without an appeal having been presented under section nine by the person whose claim has been so rejected, or, when an appeal has been so presented, after such appeal has been dismissed.

When the Collector has made a division under this section, he shall deliver to the parties the portions of such treasure, or the money in lieu thereof, to which they are respectively entitled under such division. and shares to be delivered to parties.

13. When a declaration has been made as aforesaid in respect of any treasure, and two or more persons have appeared as aforesaid and each of them claimed as owner of the place where such treasure was found, or the right of any person who has so appeared and claimed is disputed by the finder of such treasure, the Collector shall retain such treasure and shall make an order staying his proceedings with a view to the matter being enquired into and determined by a Civil Court. In case of dispute as to ownership of place, proceedings to be stayed.

14. Any person who has so appeared and claimed may, within one month from the date of such order, institute a suit in the Civil Court to obtain a decree declaring his right; and in every such suit the finder of the treasure and all persons disputing such claim before the Collector shall be made defendants. Settlement of such dispute,

15. If any such suit is instituted and the plaintiff's claim is finally established therein, the Collector shall, subject to the provisions of section twelve, divide the treasure between him and the finder. and division thereupon.

If no such suit is instituted as aforesaid, or if the claims of the plaintiffs in all such suits are finally rejected, the Collector shall deliver the treasure to the finder.

16. The Collector may, at any time after making a declaration under section nine, and before delivering or dividing the treasure as hereinbefore provided, declare by writing under his hand his intention to acquire on behalf of the Government the treasure, or any specified portion thereof, by payment to the persons entitled thereto of a sum equal to the value of the materials of such treasure or portion, together with one-fifth of such value, and may place such sum in deposit in his treasury to the credit of such persons; and thereupon such treasure or portion shall be deemed to be the property of Government, and the money so deposited shall be dealt with, as far as may be, as if it were such treasure or portion. Power to acquire the treasure on behalf of Government.

17. No decision passed or act done by the Collector under this Act shall be called in question by any Civil Court, and no suit or other proceeding shall lie against him for anything done in good faith in exercise of the powers hereby conferred. Decision of Collector final, and no suit to lie against him for acts done *bonâ fide*.

18. A Collector making any enquiry under this Act may exercise any power conferred by the Code of Civil Procedure on a Civil Court for the trial of suits. Collector to exercise powers of Civil Court.

19. The Local Government may, from time to time, make rules consistent with this Act, to regulate proceedings hereunder. Power to make rules.

Such rules shall, on being published in the local Gazette, have the force of law.

Penalties.

20. If the finder of any treasure fails to give the notice, or does not either make the deposit or give the security, required by section four, or alters or attempts to alter such treasure so as to conceal its identity, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty, Penalty on finder failing to give notice, &c.

and he shall, on conviction before a Magistrate, be punished with imprisonment for a term which may extend to one year, or with fine, or with both.

21. If the owner of the place in which any treasure is found abets, within the meaning of the Indian Penal Code, any offence under section twenty, the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty, Penalty on owner abetting offence under section 20.

and he shall, on conviction before a Magistrate, be punished with imprisonment which may extend to six months, or with fine, or with both.

SCHEDULE.

Number and date of enactments.	Title or subject.	Extent of repeal.
Bengal Regulation V of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	The whole.
Madras Regulation XI of 1832.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on discovery of such treasure.	The whole.
Act XII of 1838 Act IV of 1872...	Hidden Treasure (Madras) An Act for declaring which of certain rules, laws and regulations have the force of law in the Panjáb, and for other purposes.	The whole. So far as regards Bengal Regulation V of 1817.

SCHEDULE—*continued.*

Number and date of enactments.	Title or subject.	Extent of repeal.
Act XV of 1874...	Laws Local Extent.	The second schedule, so far as regards Madras Regulation XI of 1832 and Act XII of 1838. The fourth schedule, so far as regards Bengal Regulation V of 1817.
Act XVII of 1875	An Act to consolidate and amend the law relating to the Courts in British Burma, and for other purposes.	So far as regards Bengal Regulation V of 1817.
Act XX of 1875	An Act to declare and amend the law in force in the Central Provinces.	Ditto.
Act XVIII of 1876.	Oudh Laws Act.	Ditto.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

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☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VII OF 1878.

THE INDIAN FOREST ACT, 1878.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Commencement.
   Extension.
   Repeal of enactments.
2. Interpretation-clause.

CHAPTER II.

OF RESERVED FORESTS.

3. Power to reserve forests.
4. Notification by Local Government.
5. Bar of accrual of forest-rights.
6. Proclamation by Forest Settlement Officer.
7. Enquiry by Forest Settlement Officer.
8. Powers of Forest Settlement Officer.
9. Extinction of rights.
10. Power to acquire land over which right is claimed.
11. Order on claims to rights of pasture or to forest-produce.
12. Record to be made by Forest Settlement Officer.
13. Record where he admits claim.

SECTIONS.

14. Exercise of rights admitted.
15. Commutation of rights.
16. Appeal from order passed under section 10, 11, 14 or 15.
17. Appeal under section 16.
18. Pleaders.
19. Notification declaring forest reserved.
20. Publication of translation of such notification in neighbourhood of forest.
21. Power to revise arrangement made under section 14 or 17.
22. No right acquired over Reserved Forest, except as here provided.
23. Rights not to be alienated without sanction.
24. Power to stop ways and water-courses in reserved forests.
25. Acts prohibited in such forests.
26. Power to declare forest no longer reserved.

CHAPTER III.

OF VILLAGE-FORESTS.

27. Formation of village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

28. "Protected Forests".
29. Power to issue notification—
   (*a*) reserving trees,
   (*b*) closing forest,
   (*c*) prohibiting collection of forest-produce, &c., breaking up or clearing of land.
30. Publication of translation of such notification in neighbourhood.
31. Power to make rules for protected forests.
32. Penalties for acts in contravention of notification under section 29.
33. Nothing in this chapter to prohibit acts done in certain cases.

CHAPTER V.

FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

SECTIONS.

34. Forests under conservancy administration when this Act comes into force.

CHAPTER VI.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. Protection of forests for special purposes.
36. Power to assume management of forests.
37. Expropriation of forests in certain cases.
38. Protection of forests at request of owners.

CHAPTER VII.

OF THE DUTY ON TIMBER.

39. Power to impose duty on timber.
Power to fix value for *ad valorem* duty.
40. Limit not to apply to purchase-money or royalty.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. Power to make rules to regulate transit of forest-produce.
42. Penalty for breach of rules made under section 41.
43. Government and forest-officers not liable for damage to forest-produce at depôt.
44. All persons bound to aid in case of accident at depôt.

CHAPTER IX.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. Certain kinds of timber to be deemed property of Government until title thereto proved, and may be collected accordingly.
46. Notice to claimants of drift-timber.
47. Procedure on claim preferred to such timber. On rejection of claim to such timber, claimant may institute suit.
48. Disposal of unclaimed timber.
49. Government and its officers not liable for damage to such timber.
50. Payments to be made by claimant before timber is delivered to him.
51. Power to make rules and prescribe penalties.

CHAPTER X.

PENALTIES AND PROCEDURE.

52. Seizure of property liable to confiscation. Application for confiscation.
53. Procedure thereupon.
54. Forest-produce, tools, &c., when liable to confiscation.
55. Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

SECTIONS.

56. Procedure when offender not known, or cannot be found.
57. Procedure as to perishable property seized under section 52.
58. Appeal from orders under sections 54, 55 and 56.
59. Property when to vest in Government.
60. Saving of power to release property seized.
61. Punishment for wrongful seizure.
62. Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.
63. Power to arrest without warrant.
64. Power to prevent commission of offence.
65. Power to try offences summarily.
66. Operation of other laws not barred.
67. Power to compound offences.
68. Presumption that forest-produce belongs to Government.

CHAPTER XI.

CATTLE-TRESPASS.

69. Cattle-trespass Act, 1871, to apply.
70. Power to alter fines fixed by that Act.

CHAPTER XII.

OF FOREST-OFFICERS.

71. Local Government may invest Forest-officers with certain powers.
72. Forest-officers deemed public servants.
73. Indemnity for acts done in good faith.
74. Forest-officers not to trade.

CHAPTER XIII.

SUBSIDIARY RULES.

75. Additional powers to make rules.
76. Penalties for breach of rules.
77. Rules when to have force of law.

CHAPTER XIV.

MISCELLANEOUS.

78. Persons bound to assist Forest-officer and Police-officers.
79. Management of forests the joint property of Government and other persons.
80. Failure to perform service for which a share in produce of Government forest is enjoyed.
81. Recovery of money due to Government.
82. Lien on forest-produce for such money. Power to sell such produce.
83. Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

SCHEDULE.

An Act to amend the law relating to Forests, the transit of forest-produce, and the duty leviable on timber.

WHEREAS it is expedient to amend the law relating to Forests, the transit of forest-produce and the duty leviable on timber; It is hereby enacted as follows:— Preamble.

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Indian Forest Act, 1878:" Short title.

It shall come into force at once in the territories respectively administered by the Governor of Bombay in Council, the Lieutenant-Governors of the Lower Provinces, the North-Western Provinces, and the Panjáb, (except the District of Hazára), and the Chief Commissioners of Oudh, the Central Provinces and Assam. Commencement.

And any other Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the local official Gazette, this Act to all or any of the territories for the time being under its administration. Extension.

On and from the date on which this Act comes into force in any of the said territories, the enactments mentioned in the schedule hereto annexed shall be repealed in such territories. But all rules made under or validated by any of the said enactments and in force at the date of such repeal shall, so far as they are consistent with this Act, be deemed to have been made and published hereunder. Repeal of enactments.

2. In this Act, unless there be something repugnant in the subject or context,— Interpretation-clause.

"Forest-officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered by the Governor General in Council or the Local Government in this behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or to do anything required by this Act or any rule made under this Act to be done by a Forest-officer: "Forest-officer."

"Tree" includes bamboos, stumps and brushwood: "Tree."

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood, whether cut up, or fashioned or hollowed-out for cart-wheels, mortars, canoes or other purposes or not: "Timber."

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say,— "Forest-produce."

minerals (including limestone and laterite), surfacesoil, trees, timber, grass, peat, canes, creepers, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, shells, skins, tusks, bones and horns:

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act: "Forest-offence."

"Cattle" includes elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids: "Cattle."

"River" includes streams, canals, creeks and other channels, natural or artificial. "River."

CHAPTER II.

OF RESERVED FORESTS.

3. The Local Government may from time to time constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided. Power to reserve forests.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government may publish a notification in the local official Gazette— Notification by Local Government.

(*a*) declaring that it is proposed to constitute such land a reserved forest;

(*b*) specifying the limits of such forest; and

(*c*) appointing an officer (hereinafter called "the Forest Settlement Officer") to inquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person in or over any land comprised within such limits, or in or over any forest-produce, and to deal with the same as provided in this chapter.

Explanation 1.—For the purpose of clause (*b*) of this section, it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

The officer appointed under clause (*c*) of this section shall ordinarily be a person not holding any forest-office except that of Forest Settlement Officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a person holding any forest-office except as aforesaid, to perform the duties of a Forest Settlement Officer under this Act.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired in or over the land comprised in such notification, except by succession or under a grant or contract in writing made or entered into by or on behalf of Government or some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land. Bar of accrual of forest-rights.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country, in every town and village in the neighbourhood of the land comprised therein, a proclamation— Proclamation by Forest Settlement Officer.

(*a*) specifying the limits of the proposed forest;

(*b*) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and

(*c*) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right mentioned in section four or five either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

Enquiry by Forest Settlement Officer.

7. The Forest Settlement Officer shall take down in writing all statements made under section six, and shall, at some convenient place, enquire into all claims duly preferred under that section, and the existence of any rights mentioned in section four or five and not claimed under section six, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

Powers of Forest Settlement Officer.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

(*a*) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same; and

(*b*) the powers of a Civil Court in the trial of suits.

Extinction of rights.

9. Rights in respect of which no claim has been preferred under section six, and of the existence of which no knowledge has been acquired by enquiry under section seven, shall be extinguished, unless before the notification under section nineteen is published the person claiming them satisfies the Forest Settlement Officer that he had sufficient cause for not preferring such claim within the period fixed under section six.

Power to acquire land over which right is claimed.

10. In the case of a claim to a right in or over any land, other than a right of way or pasture or to forest-produce or a watercourse, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(*a*) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(*b*) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(*c*) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(*d*) the Collector, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land, or partly in land and partly in money.

Order on claims to rights of pasture or to forest-produce.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

Record to be made by Forest Settlement Officer.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,—

(*a*) the name, father's name, caste, residence and occupation of the person claiming the right;

(*b*) the designation, position and area of all fields or groups of fields (if any), and the designation and position of all buildings (if any), in respect of which the exercise of such rights is claimed.

Record where he admits claim.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

Exercise of rights admitted.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted. For this purpose, the Forest Settlement Officer may—

(*a*) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right of pasture or to forest-produce (as the case may be) to the extent so admitted; or

(*b*) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient, for the purposes of the claimants; or

(*c*) record an order, continuing to such claimants a right of pasture or to forest-produce (as the case may be), to the extent so admitted, at such seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

Commutation of rights.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

Appeal from order passed under section 10, 11, 14 or 15.

16. Any person who has made a claim under this Act, or any Forest-officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy Commissioner, as the Local Government may from time to time, by notification in the local official Gazette, appoint by name, or as holding an office, to hear appeals from such orders:

Provided that if the Local Government establishes (as it is hereby empowered to do) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government, such appeals shall be presented to such Court.

Appeal under section 16.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it without delay to the authority competent to hear the same.

If the appeal be to an officer appointed under section sixteen, it shall be heard in the manner prescribed for the time being for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest-court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal, and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

Pleaders.

18. The Local Government, or any person who has made a claim under this Act, may appoint any person to appear, plead and act on its or his behalf before the Forest Settlement Officer, or the appellate officer or Court, in the course of any inquiry or appeal under this Act.

Notification declaring forest reserved.

19. When the following events have occurred (namely),—

(*a*) the period fixed under section six for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest Settlement Officer; and

(*b*) if such claims have been made, that the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(*c*) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the local official Gazette, specifying definitely, according to boundary-marks erected or otherwise, the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

Publication of translation of such notification in neighbourhood of forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the country to be published in every town and village in the neighbourhood of the forest.

Power to revise arrangement made under section 14 or 17.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made under section fourteen or seventeen, and may, for this purpose, rescind or modify any order made under section fourteen or seventeen, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

No right acquired over Reserved Forest, except as here provided.

22. No right of any description shall be acquired in or over a Reserved Forest, except by succession or under a grant or contract in writing made by or on behalf of the Government or of some person in whom such right was vested when the notification under section nineteen was issued.

Rights not to be alienated without sanction.

23. Notwithstanding anything contained in section twenty-two, no right continued under section fourteen, clause (*c*), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

Power to stop ways and water-courses in reserved forests.

24. The Forest-officer may from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a Reserved Forest; provided that a substitute for the way or water-course so stopped, which the Local Government deems to be reasonably convenient, already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

Acts prohibited in such forests.

25. Any person who—

(*a*) makes any fresh clearing prohibited by section five, or

(*b*) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same; or who, in a Reserved Forest,

(*c*) kindles, keeps or carries any fire except at such seasons as the Forest-officer may from time to time notify in this behalf;

(*d*) trespasses or pastures cattle or permits cattle to trespass;

(*e*) causes any damage by negligence in felling any tree or cutting or dragging any timber;

(*f*) fells, girdles, lops, taps or burns any tree, or strips off the bark or leaves from, or otherwise damages, the same;

(*g*) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process or removes, any forest-produce;

(*h*) clears or breaks up any land for cultivation, or any other purpose; or,

(*i*) in contravention of any rules which the Local Government may from time to time prescribe, kills or catches elephants, hunts, shoots, fishes, poisons water, or sets traps or snares;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the convicting Court may direct to be paid.

Nothing in this section shall be deemed to prohibit (*a*) any act done by permission in writing of the Forest-officer, or under any rule made by the Local Government; or (*b*) the exercise of any right continued under section fourteen, clause (*c*), or created by grant or contract in writing made by or on behalf of Government under section twenty-two.

Whenever fire is caused wilfully or by gross negligence in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights of pasture or to forest-produce shall be suspended for such period as it thinks fit.

Power to declare forest no longer reserved.

26. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved; but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

OF VILLAGE-FORESTS.

Formation of village-forests.

27. The Local Government may from time to time assign to any village-community the rights of Government to or over any land which has been constituted a Reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may from time to time make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber or other forest-produce, or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (so far as they are consistent with the rules so made) apply to Village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

"Protected Forests."

28. The Local Government may from time to time, by notification in the local official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in or over the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Provided that, if in the case of any forest-land or waste-land, the Local Government thinks that such enquiry and record are necessary, but that they will occupy such length of time as that the rights of Government will in the meantime be endangered, the Local Government may (pending such enquiry and record) declare such land to be a protected forest, but so as not to abridge or affect any existing rights of individuals or communities.

Power to issue notification—

29. The Local Government may from time to time, by notification in the local official Gazette,—

reserving trees,

(*a*) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification;

closing forest,

(*b*) declare that a portion of such forest be closed for such term not exceeding twenty years as the Local Government thinks fit, and that the rights of private persons (if any) over such portion shall be suspended during such term: provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed;

prohibiting collection of forest-produce, &c.

(*c*) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process, or removal, of any forest-produce, in any such forest, and the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest: and

and breaking up or clearing of land.

(*d*) alter or cancel such declaration or prohibition.

Publication of translation of such notification in neighbourhood.

30. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district, of every notification issued under section twenty-nine, to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

Power to make rules for protected forests.

31. The Local Government may from time to time make rules to regulate the following matters:—

(*a*) the cutting, sawing, conversion and removal of trees and timber, and the collection, manufacture and removal of forest-produce, from protected forests;

(*b*) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take trees, timber or other forest-produce for their own use, and the production and return of such licenses by such persons;

(*c*) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade, and the production and return of such licenses by such persons;

(*d*) the payments (if any) to be made by the persons mentioned in clauses (*b*) and (*c*) of this section, for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(*e*) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(*f*) the examination of forest-produce passing out of such forests;

(*g*) the clearing and breaking up of land for cultivation or other purposes in such forests;

(*h*) the protection from fire of timber lying in such forests and of trees reserved under section twenty-nine;

(*i*) the cutting of grass and pasturing of cattle in such forests;

(*j*) killing or catching elephants, hunting, shooting, fishing, poisoning water, and setting traps or snares in such forests;

(*k*) the protection and management of any portion of a forest closed under section twenty-nine;

(*l*) the exercise of rights referred to in section twenty-eight.

Penalties for acts in contravention of notification under section 29.

32. Any person who commits any of the following offences:—

(*a*) fells, girdles, lops, taps or burns any tree reserved under section twenty-nine, or strips off the bark or leaves from, or otherwise damages, any such tree;

(*b*) contrary to any prohibition under section twenty-nine, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(*c*) contrary to any prohibition under section twenty-nine, breaks up or clears for cultivation or any other purpose any land in any protected forest;

(*d*) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section twenty-nine, whether standing, fallen or felled, or to any closed portion of such forest;

(*e*) leaves burning any fire kindled by him in the vicinity of any such trees or closed portion;

(*f*) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(*g*) permits cattle to damage any such tree;

(*h*) infringes any rule made under section thirty-one,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Nothing in this chapter to prohibit acts done in certain cases.

33. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-one, or (except as regards any portion of a forest closed under section twenty-nine) in the exercise of any right recorded under section twenty-eight.

CHAPTER V.

FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

Forests under Conservancy Administration when this Act comes into force.

34. Within twelve months from the date on which this Act comes into force in the territories administered by any Local Government, such Government shall, after consideration of the rights of the Government and private persons in all forest-lands or waste-lands then under its executive control for purposes of Forest Conservancy, determine which of such lands (if any) can, according to justice, equity and good conscience, be classed as Reserved Forests or Protected Forests under this Act, and declare, by notification in the local official Gazette, any lands so classed to be Reserved or Protected Forests, as the case may be:

Provided that such declaration shall not affect any rights of the Government or private persons to or over any land or forest-produce in any such forest, which have, previous to the date of such declaration, been enquired into, settled and recorded in a manner which the Local Government thinks sufficient:

Provided also that if any such rights have not on such date been so enquired into, settled and recorded, the Local Government shall direct that the same shall be enquired into, settled and recorded in the manner provided by this Act for Reserved or Protected Forests, as the case may be; and until such enquiry, settlement, and record have been completed, no such declaration shall abridge or affect such rights.

CHAPTER VI.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

Protection of forests for special purposes.

35. The Local Government may from time to time, by notification in the local official Gazette, regulate or prohibit in any forest or waste-land—

(*a*) the breaking up or clearing of land for cultivation;

(*b*) the pasturing of cattle;

(*c*) the firing or clearing of the vegetation;

when such regulation or prohibition appears necessary for any of the following purposes:—

First.—For protection against storms, winds, rolling stones, floods and avalanches;

Second.—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts; the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel;

Third.—For the maintenance of a water-supply in springs, rivers and tanks;

Fourth.—For the protection of roads, bridges, railways and other lines of communication;

Fifth.—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any forest or waste-land, such work as it thinks fit:

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

Power to assume management of forests.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The nett profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

Expropriation of forests in certain cases.

37. In any case under this chapter in which the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

Protection of forests at request of owners.

38. The owner of any land or, if there be more than one owner thereof, the owners of shares therein amounting in the aggregate to at least two-thirds thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

(*a*) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon; or

(*b*) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

CHAPTER VII.

OF THE DUTY ON TIMBER.

Power to impose duty on timber.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates, as it may from time to time prescribe by notification in the local official Gazette on all timber—

(*a*) which is produced in British India, and in respect of which the Government has any right;

(*b*) which is brought from any place beyond the frontier of British India.

Power to fix value for *ad valorem* duty.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber, which, at the time when this Act comes into force in any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

Limit not to apply to purchase-money or royalty.

40. Nothing in this chapter shall be deemed to limit the amount (if any) chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

Power to make rules to regulate transit of forest-produce.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may from time to time make rules to regulate the transit of all timber and other forest-produce.

Such rules may (among other matters)—

(*a*) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(*b*) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass;

(*c*) provide for the issue, production and return of such passes and for the payment of fees therefor;

(*d*) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee, royalty or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(*e*) provide for the establishment and regulation of depôts to which such timber or other produce shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; and the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôt;

(*f*) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(*g*) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(*h*) prohibit absolutely or subject to conditions, within specified local limits, the establishment of saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(*i*) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

Penalty for breach of rules made under section 41.

42. The Local Government may by such rules prescribe as penalties for the infringement thereof imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, or after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

Government and forest officers not liable for damage to forest-produce at depôt.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

All persons bound to aid in case of accident at depôt.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

CHAPTER IX.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

Certain kinds of timber to be deemed property of Government until title thereto proved, and may be collected accordingly.

45. All timber found adrift, beached, stranded, or sunk;

all wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered or defaced by fire or otherwise, and,

in such areas as the Local Government directs, all unmarked wood and timber,

shall be deemed to be the property of Government unless and until any person establishes his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the local official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

Notice to claimants of drift-timber.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than two months from the date of such notice, a written statement of such claim.

Procedure on claim preferred to such timber.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

On rejection of claim to such timber, claimant may institute suit.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

Disposal of unclaimed timber.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

Government and its officers not liable for damage to such timber.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under

section forty-five, and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

Payments to be made by claimant before timber is delivered to him.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to receive it such sum on account thereof as may be due under any rule made in pursuance of section fifty-one.

Power to make rules and prescribe penalties.

51. The Local Government may from time to time make rules to regulate the following matters (namely) :—

(*a*) the salving, collection and disposal of all timber mentioned in section forty-five;

(*b*) the use and registration of boats used in salving and collecting timber;

(*c*) the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;

(*d*) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe, as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

CHAPTER X.

PENALTIES AND PROCEDURE.

Seizure of property liable to confiscation.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence, may be seized by any Forest-officer or Police-officer.

Application for confiscation.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made:

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

Procedure thereupon.

53. Upon the receipt of any such report the Magistrate shall, with all convenient dispatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

Forest-produce, tools, &c., when liable to confiscation.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any forest-offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

Procedure when offender not known, or cannot be found.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

Procedure as to perishable property seized under section 52.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

Appeal from orders under sections 54, 55 and 56.

58. The officer who made the seizure under section fifty-two or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of any order passed under section fifty-four, fifty-five or fifty-six, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

Property when to vest in Government.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all incumbrances.

Saving of power to release property seized.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

Punishment for wrongful seizure.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

(*a*) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(*b*) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(*c*) alters, moves, destroys or defaces any boundary-mark of any forest or wasteland to which the provisions of this Act are applied,

shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

Power to arrest without warrant.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV of this Act, unless such act has been prohibited under section twenty-nine, clause (*c*).

Power to prevent commission of offence.

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

Power to try offences summarily.

65. The Magistrate of the District, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily, under the Code of Criminal Procedure, any forest-offence punishable only with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees, or both.

Operation of other laws not barred.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

Power to compound offences.

67. The Local Government may from time to time, by notification in the local official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-two a sum of money by way of compensation for any damage which may have been committed, and to release any property which has been seized as liable to confiscation on payment of the value thereof as estimated by such officer.

On the payment of such sum of money or such value or both as the case may be to such officer, the accused person, if in custody, shall be discharged the property seized shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt such person from prosecution on the same facts under any other law for the time being in force.

Presumption that forest-produce belongs to Government.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

CHAPTER XI.

CATTLE-TRESPASS.

Cattle-trespass Act, 1871, to apply.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

Power to alter fines fixed by that Act.

70. The Local Government may from time to time, by notification in the local official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say :—

For each elephant	...	ten rupees.
For each buffalo or camel	...	two „
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer ...	...	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	...	eight annas.

CHAPTER XII.

OF FOREST-OFFICERS.

Local Government may invest Forest-officers with certain powers.

71. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say :—

(*a*) power to enter upon any land and to survey, demarcate, and make a map of the same;

(*b*) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(*c*) power to issue a search-warrant under the Code of Criminal Procedure;

(*d*) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to receive and record evidence.

Any evidence recorded under clause (*d*) of this section shall be admissible in any subsequent trial before a Magistrate, provided that it has been taken in the presence of the accused person.

Forest-officers deemed public servants.

72. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

Indemnity for acts done in good faith.

73. No suit shall lie against any public servant for anything done by him in good faith under this Act.

Forest-officers not to trade.

74. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

CHAPTER XIII.

SUBSIDIARY RULES.

Additional powers to make rules.

75. The Local Government may from time to time make rules—

(*a*) to prescribe and limit the powers and duties of any Forest-officer under this Act;

(*b*) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;

(*c*) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(*d*) generally to carry out the provisions of this Act.

Penalties for breach of rules.

76. Any person breaking any rule under this Act, for the breach of which no special penalty is provided, shall be punished with imprisonment for a term which may extend to one month, or fine which may extend to five hundred rupees, or both.

Rules when to have force of law.

77. All rules made by the Local Government under this Act shall be published in the local official Gazette, and shall thereupon, so far as they are consistent with this Act, have the force of law:

Provided that no rule made under section twenty-seven, thirty-one or forty-one shall be so published without the previous sanction of the Governor General in Council.

CHAPTER XIV.

MISCELLANEOUS.

Persons bound to assist Forest-officer and Police-officers.

78. Every person who exercises any right in a Reserved or Protected Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and

every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(*a*) in extinguishing any fire occurring in such forest;

(*b*) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(*c*) in preventing the commission in such forest of any forest-offence; and

(*d*) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

Management of forests the joint property of Government and other persons.

79. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Local Government may from time to time either

(*a*) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(*b*) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Local Government undertakes, under clause (*a*) of this section, the management of any forest, waste-land or produce, it may from time to time, by notification in the local official Gazette, declare that any of the provisions contained in chapters II and IV of this Act shall apply to such forest, waste land or produce, and thereupon such provisions shall apply accordingly.

Failure to perform service for which a share in produce of Government forest is enjoyed.

80. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

Recovery of money due to Government.

81. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

Lien on forest-produce for such money.

82. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

Power to sell such produce.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

83. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

SCHEDULE.

(*See section 1.*)

ENACTMENTS REPEALED.

Number and year of Act or Regulation.	Title.	Extent of Repeal.
Act VII of 1865	An Act to give effect to Rules for the management and preservation of Government forests.	So much as has not been repealed.
Act VII of 1869	An Act to give validity to certain Rules relating to forests in British Burma.	The whole.
Act XIII of 1873.	An Act to amend the law relating to timber floated down the rivers of British Burma.	So much as has not been repealed.
Regulation IX of 1874.	The Arakan Hill District Laws Regulations, 1874.	So far as it relates to Act VII of 1865 and VII of 1869.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VIII OF 1878.

SEA CUSTOMS ACT, 1878.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
   References to enactments repealed.
   Saving of appointments, &c.
3. Interpretation.
4. Agent of owner of goods to be deemed owner for certain purposes.
5. When ship's agent may act for Master.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, &C.

6. Appointment of customs-officers.
   Suspension and dismissal of such officers.
7. Delegation of powers under section 6.
   Suspension and dismissal of subordinate officers.
8. Performance of duties of Customs-collector, where no Customs-house.
9. Power to make rules.
10. Customs-officers exempted from service on jury or inquest or as assessors.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. Power to appoint Ports, Wharves and Custom-houses.
12. Power to declare places to be Ports for coasting trade.
13. Power to declare that Foreign Ports shall be regarded as Customs-ports for certain purposes.
14. Power to declare Warehousing Ports.
15. Power to appoint public warehouses.
16. Power to license private warehouses.
    Form of application for license.
    Revocation of license.
17. Stations for Customs-officers to board and land.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

18. Prohibitions.
19. Power to prohibit or restrict importation or exportation of goods.

CHAPTER V.

SECTIONS.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Goods dutiable.
Proviso.
21. Goods partially composed of dutiable articles.
22. Power to fix tariff-values.
23. General power to exempt from Customs-duties.
Power to authorize, in special cases, exemption from duty.
24. Baggage in actual use.
25. Re-imported articles of country-produce.
Proviso.
26. Excise duty on importation of certain country goods.
27. Goods derelict and wreck.
28. Country provisions and stores may be shipped free of duty.
29. Owner to declare real value, &c., of goods in bill of entry or shipping-bill.
Power to require production of invoice, &c.
30. "Real value" defined.
31. Examination of *ad valorem* goods.
32. Procedure where such goods are undervalued by owner.
33. Abatement allowed on damaged goods.
Reduced duty how determined.
34. Deterioration of tariff valued goods.
35. No abatement when duty is levied on quantity.
36. Restriction on amendment of bill of entry or shipping bill.
37. Alteration of import-duty or tariff valuation.
38. Alteration of export-duty or tariff valuation.
39. Payment of duties short-levied or erroneously refunded.
40. No refund of charges erroneously levied or paid, unless claimed within three months.
41. Power to give credit for and keep account current of duties and charges.

CHAPTER VI.

DRAWBACK.

42. Drawback allowable on re-export.
Conditions for grant of drawback.
43. Drawback on goods exported to Customs-port and thence to Foreign Port.
Proviso.
44. Drawback of duties on wine and spirit allowed for officers of Navy.
45. Persons entering such wine or spirit for drawback to declare name and rank of officer claiming same.
46. Transfer of wine or spirit from one Naval officer to another.
47. Provisions and stores for Her Majesty's Navy.
48. Indian Marine and Marine-survey.
49. (*a*) Power to declare what goods are identifiable,
(*b*) and to prohibit drawback in case of specified Foreign Port.
50. When no drawback allowed.
51. Time to claim drawback.
When payment made.
52. Declaration by parties claiming drawback.

CHAPTER VII.

SECTIONS.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and entry of Vessel inwards.

53. Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.
Delivery of manifest when vessel anchors below place so fixed.
54. Delivery of manifest where no place has been so fixed.
55. Signature and contents of manifest.
Amendment of errors in manifest.
56. Duty of person receiving manifest.
57. Bulk not to be broken until manifest, &c., delivered, and vessel entered inwards.
58. Master, if required, to deliver bill of lading, &c., to Customs-collector and answer questions.
59. Special pass for breaking bulk.
60. Manifest, &c., may be delivered by ship's agent.

Entry outwards, port-clearance and departure of Vessels.

61. Order for entry outwards to be obtained before export-cargo is shipped.
62. No vessel to depart without port-clearance.
No pilot to take charge of vessel proceeding to sea without production of port-clearance.
63. Application for port-clearance.
Master on applying for port-clearance to deliver documents and answer questions.
64. Power to refuse port-clearance.
65. Grant of port-clearance.
66. Grant of port-clearance on security of ship's agent.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. Power to depute Customs-officer to board ships.
Duty of such officer.
68. Officer and servant to be received.
Accommodation of officer and servant.
69. Officers of Customs to have free access to every part of ship, and may seal and secure goods.
Power to authorize search and opening of locks.
70. Goods not to be shipped, discharged or water-borne except in presence of officer.
71. Period allowed for discharge and shipment of cargo.
Consequence of exceeding same.
Allowance for period during which vessel is laid up.
72. Goods not to be landed, &c, on Sundays or holidays, without permission, nor except within fixed hours.
73. Goods not to be shipped, &c., except at wharfs.
74. Power to exempt from sections 70 and 73.
75. Power to make rules regarding baggage and mails.
Landing-fees.

SECTIONS.

76. Boat-note.
77. Goods water-borne to be forthwith landed or shipped.
78. Such goods not to be transhipped without permission.
79. Power to prohibit plying of unlicensed cargo-boats.
Issue of licenses and registration of cargo-boats.
80. Power to require goods to be weighed or measured on board before landing or after shipment.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

81. Discharge of cargo may commence on receipt of due permission.
82. Goods not to leave ship unless entered in manifest.
83. Procedure in respect of goods not landed within time allowed.
84. Power to land small parcels.
Notice regarding unclaimed packages.
85. Power to permit immediate discharge.
86. Entry for home-consumption or warehousing.
87. Assessment of dutiable goods.
88. Procedure in case of goods not cleared or warehoused within four months after entry of vessel.
Power to direct sale of perishable goods.
Proviso.

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

89. Clearance for home-consumption.

CHAPTER XI.

WAREHOUSING.

Of the admission of goods into a warehouse.

90. Application to warehouse.
91. Form of application.
92. Warehousing bond.
Form of bond.
93. Forwarding of goods to warehouse.
94. Receipt of goods at warehouse.
95. Goods how warehoused.
96. Warrant to be given when goods are warehoused.
Form of warrant.

Rules relating to goods in a warehouse.

97. Access of Customs-officer to private warehouse.
98. Power to cause packages lodged in warehouse to be opened and examined.
99. Access of owners to warehoused goods.
100. Owner's power to deal with warehoused goods.
101. Payment of rent and warehouse-dues.
102. Goods not to be taken out of warehouse, except as provided by this Act.
103. Period for which goods may remain warehoused under bond.
Goods in private warehouse on cancellation of license.

SECTIONS.

Of the removal of goods from one warehouse to another.

104. Power to remove goods from one warehouse to another in same Port.
105. Power to remove goods from one Port to another.
Procedure.
106. Transmission of account of goods to officers at Port of destination.
Bond for due arrival and re-warehousing.
107. Remover may enter into a general bond.
108. Goods on arrival at Port of destination to be subject to same laws as goods on first importation.
109. Bond under section 92 to continue in force notwithstanding removal.

Clearance for home-consumption or shipment.

110. Clearance of bonded goods for home-consumption.
111. Clearance of same for shipment to Foreign port.
112. Clearance of same for shipment as provisions, &c., on vessels proceeding to Foreign ports.
113. Form of application for clearance of goods.
Application when to be made.
114. Re-assessment of warehoused goods when damaged.
115. Re-assessment on alteration of duty or tariff valuation.
116. Allowance in case of wine, spirit, beer or salt.
117. Further special allowance.

Of the forfeiture and discharge of the bond.

118. When goods are improperly removed from warehouses or allowed to remain beyond time fixed,
or lost or destroyed,
or taken as sample,
Collector to demand duty, &c.
119. Procedure on failure to pay duty, &c.
120. Noting removal of goods.
121. Register of bonds.
Cancellation and return of bonds.

Miscellaneous.

122. Power to remit duties on warehoused goods lost or destroyed.
123. Warehouse-keeper answerable for weight or guage.
Compensation for loss or injury.
124. Public warehouse to be locked.
125. Power to decide where goods may be deposited in public warehouse, and on what terms.
126. Expenses of carriage, packing, &c., to be borne by owners.
127. Bengal Bonded Warehouse Association.

CHAPTER XII.

TRANSHIPMENT.

128. Power to permit transhipment without payment of duty.
129. Superintendence of transhipment.
130. Subsidiary rules as to transhipment.
131. Entry and warehousing, on arrival, of goods transhipped under section 128, clause 2.

SECTIONS.

132. Transhipment of provisions and stores from one vessel to another of same owner without payment of duty.
133. Levy of transhipment-fee.
134. Power to prohibit transhipment.
135. No goods to be transhipped except as provided.

CHAPTER XIII.

EXPORTATION OR SHIPMENT AND RE-LANDING.

136. No goods to be shipped, &c., till entry outwards of vessel.
137. Clearance for shipment.
138. Bond required in certain cases before exportation.
139. Additional charge on goods cleared for shipment after port-clearance granted.
140. Notice of non-shipment or re-landing, and return of duty thereon.
141. Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.
142. Vessel returning to Port may enter and land goods under import-rules.
143. Re-landing of cargo during repairs.

CHAPTER XIV.

SPIRIT.

Exportation of spirit under bond for excise-duty.

144. Rules for removal of spirit from distillery without payment of duty for exportation.
145. Spirit for export to be taken direct from distillery to Custom-house under pass.
146. Gauging and proving of spirit.
147. Duty to be recovered on any deficiency in spirit under bond.
148. Duty on spirit exported under bond from one Indian Port to another.
149. Removal for local consumption of spirit intended for exportation.

Drawback of excise-duty on export of spirit.

150. Drawback of excise-duty on spirit exported.

Miscellaneous.

151. Differential duty to be levied in certain cases.
152. Rum-shrub, &c., how charged with duty.
Provisions respecting spirit applied to such liquors.
153. Conditions of drawback and remission of duty on spirit.
154. Re-land of spirit shipped.
155. Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.
Decision where no rules, or their applicability, disputed.

CHAPTER XV.

COASTING TRADE.

156. Chapters VII, IX, X and part of XIII inapplicable to coasting trade.
157. Power to regulate coasting trade.

SECTIONS.

158. Coasting vessels to deliver manifest and obtain port-clearance before leaving Port of lading.
159. Delivery of manifest, &c., on arrival.
160. Departure from intermediate port.
161. Power to require bond before port-clearance is granted.
162. Discharge of cargo.
163. Goods on coasting vessel, if excisable, not to be unladen without permission.
164. Grant and revocation of general pass.
165. Rules respecting cargo-books to be kept by Masters of coasting vessels.
166. Power to board and examine coasting vessels.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. Punishments for offences.
1. For infringing rules made under Act.
2. For landing or shipping goods at unauthorized Port, &c.
3. For shipping, landing, concealing, &c., contrary to Act.
For being on board vessel on which offence is committed under No. 2.
4. For vessel which has been in Port with a cargo, afterwards being found in ballast and cargo unaccounted for.
5. For Masters of tug-steamers or pilot-vessels receiving or discharging any goods without due authority from sea-going vessel.
6. For not bringing-to at boarding-station.
7. For vessel removing from place of mooring, or unlading, without due authority for vessel not being moored in accordance with directions under section 17.
8. For goods being imported or exported contrary to prohibition.
9. For unauthorized declaration as to value of goods.
10. For not exporting or re-landing drawback goods.
11. For unauthorized lading or unlading of wine, spirit, &c.
12. For entering goods for drawback, which are less in value than the amount of drawback claimed.
13. For proceeding inward beyond fixed place before delivery of manifest.
14. For wilfully omitting to deliver manifest when vessel anchors below reporter station.
15. For like omission when reporting-station has not been fixed.
16. For Master delivering unsigned or untrue manifest.
17. For not being able to account for missing goods or deficiency of goods.
18. For refusing to receive or countersign manifest.
19. For breaking bulk without permission.

SECTIONS.

20. For false entry or fraudulent alteration, in bill of lading;
For not making bill before leaving place where goods shipped;
for cargo being stored, destroyed or thrown overboard and not satisfactorily accounted for.
21. For attempting to depart without port-clearance.
22. For departing without port-clearance.
23. For pilot taking charge of vessel without port-clearance.
24. For refusing to receive officer of Customs on board.
25. For disobeying section 68.
26. For Masters resisting search, removing marks, &c., placed by Customs-officer, secretly conveying away goods, or opening hatchway after fastened by Customs-officer.
27. For lading in absence of Customs-officer.
28. For removing goods contrary to section 70, 72 or 75.
29. For sending goods without or in excess of boat-note.
30. For non-receipt or non-delivery or non-signing of boat-note.
31. For not landing or shipping goods in accordance with section 73, 77 or 78.
32. For goods being found in unlicensed cargo boats.
33. For discharging goods not duly entered in manifest.
34. For goods being found concealed and unaccounted for.
35. For goods found not agreeing in description and quantity with entry in manifest.
36. For removing goods after landing and before due entry.
37. For goods being brought to be passed through Custom-house when packages differ from description given, contents are misdescribed or misstated, or other goods are concealed amongst them.
38. For misdescription of goods.
39. For taking or passing goods without entry.
40. Prohibited or dutiable goods concealed in baggage.
41. For improper carrying into warehouse.
42. For withholding or removing before examination goods entered to be warehoused.
43. For warehousing goods improperly.
44. For refusing to open private warehouse when duly required.
45. For neglecting to stow goods properly in warehouse.
46. For importer or owner of warehoused goods clandestinely gaining access.
47. For opening or altering warehoused goods.
48. For deficiencies in contravention of section 98 or 100 of goods in a private warehouse.

SECTIONS.

49. For failing to produce goods when required.
50. For concealing, removing, abstracting or transferring from one package to another goods duly warehoused.
51. For excess, in private warehouse, over registered quantity.
52. For removing warehoused goods improperly.
53. For taking goods out of warehouse without paying duty.
54. For infringing rules or orders regarding transhipment.
55. For shipping goods before entry outwards.
56. For shipping goods not in shipping bill.
57. For not giving notice of short shipping or relanding as required by section 140.
58. For landing at place other than that for which goods have been cleared.
59. For deficiency in goods on which drawback has been paid on board vessel referred to in section 142.
60. For irregularly re-landing spirituous liquors.
61. For contravening rules relating to spirit.
62. For contravention of rules made under section 157.
63. For, contrary to such rules, touching at Foreign Port or not declaring in writing that vessel touched at Foreign port.
64. For non-compliance with section 158, 159 or 160.
65. For failure to produce certificate.
66. For Master of coasting vessel violating any conditions of general pass.
67. For contravention of the provisions of section 165.
68. For dutiable goods entered in cargo-book not being found, or for not entering.
69. For failure to keep cargo-book correctly, &c.
70. For breach in respect of lading, carrying coastwise, and unlading.
71. For refusal to produce documents.
72. For making false declaration, destroying or refusing to produce document, or refusing to answer questions.
73. For possession of smuggled goods.
74. For searching persons on insufficient grounds.
75. For Customs-officers guilty of breach of duty.
76. For Customs-officers committing or conniving at frauds against Customs-revenue.
77. For neglect of Police-officer to give notice.
78. Punishment for obstruction to Customs-officers.
79. For Customs-officer disclosing particulars learnt officially concerning

SECTIONS.
goods or showing or parting with samples.
80. For acting as agent without authority.
168. Packages and contents included in confiscation of goods.
Also conveyances and animals used in removal.
Tackle, &c., included in confiscation of vessels.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

169. Power to search on reasonable suspicion.
170. Persons may, before search, require to be taken before Magistrate or Customs-collector.
171. Power to stop vessels, carts, &c., and search for goods on reasonable suspicion.
172. Power to issue search-warrants.
173. Persons reasonably suspected may be arrested.
174. Persons arrested to be taken to nearest Magistrate or Customs-collector.
175. Persons taken before Magistrate may be detained or admitted to bail.
176. Person escaping may be afterwards arrested.
177. Persons in Her Majesty's Navy, when arrested, to be secured on board until warrant procured.
178. Seizure of things liable to confiscation.
179. Things seized how dealt with.
180. Procedure in respect of things seized on suspicion.
181. When seizure or arrest is made, reason in writing to be given.
182. Adjudication of confiscations and penalties.
183. Option to pay fine in lieu of confiscation.
184. On confiscation of vessel or goods, property to vest in Her Majesty.
185. Levy of penalty for failure to bring-to.
186. Penalty under Act not to interfere with punishment under other law.
187. Offences not specially provided for how tried.
188. Appeal from subordinate to Chief Customs-Authority.
189. Deposit pending appeal of duty demanded.
190. Power to remit penalty or confiscation.
191. Revision by Local Government.
192. Goods on which penalty incurred not to be removed till payment.
Other goods of person liable to fine or penalty may be detained.
193. Enforcement of payment of penalty.

CHAPTER XVIII.

MISCELLANEOUS.

194. Power to open packages and examine goods.
195. Power to take samples of goods.
196. Owner to pay expense incidental to compliance with Customs-law.
197. No compensation for loss or injury except in proof of neglect or wilful act.
198. Notice of proceedings.
Limitations.
SECTIONS.
199. Wharfage-fees.
200. Duplicates of documents may be granted on payment of fee.
201. Amendment of documents.
202. Custom-house agents.
203. Agent to produce authority if required.
204. Rules to be notified.
205. Cancellation of notifications.
206. Remission of duty and compensation to owner in certain cases.
207. Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

SCHEDULE.

PART I.—ACTS REPEALED.
PART II.—FORMS.
A. Form of Bond for Import duty.
B. Form of Bonded Warehouse-warrant.
C. Form of Bond for removal of Spirit from licensed Distillery.

An Act to consolidate and amend the law relating to the levy of Sea Customs-duties.

Preamble. WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title. 1. This Act may be called "The Sea Customs Act, 1878:"

Local extent. Commencement. It extends to the whole of British India, and shall come into force on the first day of April 1878.

Repeal of enactments. 2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein.

References to enactments repealed. All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.

Saving of appointments, &c. All appointments, rules, declarations, exemptions and delegations made, powers conferred, forms and conditions prescribed, values, fees, rates, and periods fixed, and notifications, instructions, directions, prohibitions, passes and licenses issued, under any Act hereby repealed shall, if the same are in force at the time this Act comes into force, be deemed to have been respectively made, conferred, prescribed, fixed and issued under this Act, in so far as they are consistent herewith.

Interpretation. 3. In this Act, unless there be something repugnant in the subject or context—

"Chief Customs-Authority." (*a*) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters relating to Sea-customs in any place in which this Act operates:

"Chief Customs-Officer." (*b*) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

"Customs-collector." (*c*) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

"Customs-port." (*d*) "Customs-port" means any place except Aden declared under section 11 to be a Port for the shipment and landing of goods:

"Foreign Port." (*e*) "Foreign Port" means Aden and any place beyond the limits of British India:

"Vessel." (*f*) "Vessel" includes anything made for the conveyance by water of human beings or property:

"Coasting vessel." (*g*) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not: or proceeding from or to a Customs-port to or from a place declared to be a port under section 12:

"Master." (*h*) "Master" when used in relation to any vessel means any person, except a Pilot or Harbour Master, having command or charge of such vessel:

"Warehousing port." (*i*) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port:

"Warehouse." (*j*) "Warehouse" denotes any place appointed or licensed under section 15 or section 16.

Agent of owner of goods to be deemed owner for certain purposes. 4. When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

When Ship's agent may act for Master. 5. Anything which a Master is required or empowered to do under this Act may, with the express or implied consent of such Master and the approval of the Customs-collector, be done by a ship's agent.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, &c.

Appointment of customs officers. 6. The Local Government of every place in which duties of Sea-customs are leviable, may appoint such persons as it thinks fit to be officers of Customs and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Suspension and dismissal of such officers. Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

Delegation of powers under section 6. 7. The Local Government may delegate to any officer of Customs any of the powers vested in it by the first clause of section 6.

Suspension and dismissal of subordinate officers. Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

Performance of duties of Customs-collector, where no Customs-house. 8. At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

Power to make rules. 9. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act

(*a*) prescribing and limiting the powers and duties of officers of Customs,

(*b*) regulating the delegation of their duties by such officers; and

(*c*) generally to carry out the provisions of this Act.

Customs-officers exempted from service on jury or inquest or as assessors. 10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

Power to appoint Ports, Wharves and Custom-houses. 11. The Local Government may from time to time, by notification in the official Gazette,

(*a*) declare the places within the territories administered by it which alone shall be Ports for the shipment and landing of goods;

(*b*) declare the limits of such Ports;

(*c*) appoint proper places therein to be Wharves for the landing and shipping of goods, or of particular classes of goods;

(*d*) declare the limits of any such Wharf;

(*e*) alter the name of any such Port or Wharf; and

(*f*) declare what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

Power to declare places to be Ports for coasting trade. 12. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

Power to declare that Foreign Ports shall be regarded as Customs-ports for certain purposes. 13. The Governor General in Council may from time to time direct, by notification in the *Gazette of India*, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated

for any of the purposes of this Act as goods imported from or exported to a Customs-port as the case may be.

Power to declare Warehousing Ports.

14. The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

Power to appoint public warehouses.

15. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof, and may cancel such appointment.

Power to license private warehouses.

16. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited as aforesaid.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Form of application for license.

Every license granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the license, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-Officer.

Revocation of license.

Stations for Customs-officers to board and land.

17. The Chief Customs-Authority may from time to time appoint, in or near any Customs-port, stations or limits at or within which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

Prohibitions.

18. No goods specified in the following clauses shall be brought, whether by land or sea, into British India:—

(*a*) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire;

(*b*) counterfeit coin; or coin which purports to be Queen's coin of India, or to be coin made under the Native Coinage Act, 1876, but which is not of the established standard in weight or fineness:

(*c*) any obscene book, pamphlet, paper, drawing painting, representation, figure or article:

(*d*) articles bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India, and not made by such manufacturers.

Power to prohibit or restrict importation or exportation of goods.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

Goods dutiable.

20. Except as herein after provided, Customs-duties shall be levied at such rates as may be prescribed by or under any law for the time being in force, on—

(*a*) goods imported or exported by sea into or from any Customs-port from or to any Foreign Port;

(*b*) opium, salt or salted fish imported by sea from any Customs-port into any other Customs-port;

(*c*) goods brought from any Foreign Port to any Customs-port, and without payment of duty, there transhipped for, or thence carried to, and imported at any other Customs-port; and

(*d*) goods brought in bond from one Customs-port to another:

Proviso.

Provided that no such duties shall be levied on goods belonging to the Government.

Goods partially composed of dutiable articles.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or if composed of more than one article liable to duty then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

Power to fix tariff-values.

22. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which Customs-duties are by law imposed, and alter any such values fixed by any Tariff Act for the time being in force.

General power to exempt from Customs-duties.

23. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port therein, from the whole or any part of the Customs-duties leviable on such goods.

Power to authorise, in special cases, exemption from duty.

The Local Government may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature, to be stated in such order, any goods on which Customs-duties are leviable.

Baggage in actual use.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

Re-imported articles of country-produce.

25. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Proviso.

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

Excise duty on importation of certain country goods.

26. Any goods produced or manufactured in British India which have been exported therefrom, and on the exportation of which any drawback of excise has been received shall, on being imported into any Customs-port, be subjected, unless the Chief Customs-Authority in any particular case otherwise directs by special order, to payment of excise duty, at the rate to which goods of the like kind and quality are liable at such port.

Goods derelict and wreck.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in British India shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs-port and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

Country provisions and stores may be shipped free of duty.

28. Provisions and stores produced or manufactured in British India, required for use on board of any vessel proceeding to any Foreign Port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

Owner to declare real value, &c., of goods in bill of entry or shipping-bill.

29. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, as the case may be, state the real value, quantity, and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

Power to require production of invoice, &c.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity, or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity, or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

Provided that, if the owner makes and subscribes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

"Real value" defined.

30. For the purposes of this Act the real value shall be deemed to be—

(*a*) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof: or,

(*b*) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

Examination of ad-valorem goods.

31. Goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill-of-entry or shipping-bill, the goods shall be assessed in accordance therewith.

Procedure where such goods are under-valued by owner.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill-of-entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the

value thereof as estimated by him; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the local official Gazette, or some local newspaper and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day, to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

33. If, on the first examination of any such goods under section 31, the owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

Abatement allowed on damaged goods.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner—

Reduced duty how determined.

(a) the real value of such goods may be fixed on appraisement by an officer of Customs and the duty may be assessed on the value so fixed; or

(b) the goods may, after due notice in the local official Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill-of-entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall if the owner thereof so desires be assessed *ad valorem*.

Deterioration of tariff valued goods.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

35. No abatement of duty on account of damage shall be allowed on wines, spirit or beer, or on any other articles on which duties are levied on quantity and not on value.

No abatement when duty is levied on quantity.

36. Except as provided in section 94, no amendment of a bill of entry or shipping-bill relating to goods assessed for duty on the declared value, quantity, or description thereof shall be allowed after such goods have been removed from the Custom-house.

Restriction on amendment of bill of entry or shipping-bill.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86:

Alteration of import duty or tariff valuation.

Provided that when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant.

Provided also that if such goods are warehoused and re-assessed under section 115 of this Act, the rate and valuation applicable thereto shall be the rate and valuation in force at the time when application is made to clear such goods for home consumption.

Explanation.—A bill of entry shall for the purposes of this section be deemed to be delivered when it is first presented to the proper officer of Customs.

38. The rate of duty and tariff valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping-bill of such goods is delivered under section 137.

Alteration of export-duty or tariff valuation.

39. When Customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity, or description on the part of the owner,

Payment of duties short-levied or erroneously refunded.

or when any such duty, or charge after having been levied, has been owing to any such cause erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

40. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

No refund of charges erroneously levied or paid, unless claimed within three months.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of Customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from them in respect of such duties and charges.

Power to give credit for and keep account current of duties and charges.

CHAPTER VI.

DRAWBACK.

42. When any goods, capable of being easily identified, which have been imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, are re-exported by sea from such Customs-port to any Foreign Port, or as provisions or stores for use on board a ship proceeding to a Foreign Port, seven-eighths of such duties shall, except as otherwise hereinafter, provided be repaid as drawback:

Drawback allowable on re-export.

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

Conditions of drawback.

43. When any goods having been charged with import-duty at one Customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port.

Drawback on goods exported to Customs-port and thence to Foreign Port.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into British India.

Proviso.

44. A drawback of the whole of the Customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

Drawback of duties on wine and spirit allowed for officers of Navy.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

		Gals.
For every	Admiral ...	1,260
	Vice-Admiral ...	1,059
	Rear-Admiral ...	840
	Captain of 1st and 2nd rate	630
	Captain of 3rd, 4th and 5th rate ...	420
	Captain of an inferior rate	210
	Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon	105

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

Persons entering such wine or spirit for drawback to declare name and rank of officer claiming same.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

46. The Customs-collector may permit the transfer of any such wine or spirit from one Naval officer to another Naval officer on board of the same or of any other such vessel, as part of his authorized quantity;

Transfer of wine or spirit from one Naval officer to another.

or may permit the transhipment of any such wine or spirit from one vessel to another for the use of the same Naval officer;

or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

47. Provisions and stores for the use of Her Majesty's Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or relanded and warehoused, free of duty;

Provisions and stores for Her Majesty's Navy.

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

48. The provisions of sections 44, 45, 46 and 47 as to officers of Her Majesty's Navy apply also to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and the rules prescribed by section 47 as to provisions and stores for the use of Her Majesty's Navy apply also to provisions and stores for the use of such Marine or Survey.

Indian Marine and Marine-survey.

49. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

Power to declare what goods are identifiable,

(*a*) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified; and

(*b*) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port in India.

and may prohibit drawback in case of specified Foreign Port.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—

When no drawback allowed.

(*a*) upon goods not included in the export-manifest, or

(*b*) where the goods to be exported are of less value than the amount of drawback claimed, or

(*c*) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or

(*d*) on salt, salted fish, or opium.

51. No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re-export.

Time to claim drawback.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

When payment made.

52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

Declaration by parties claiming drawback.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and entry of vessel inwards.

53. The Local Government may, by notification in the local official Gazette, fix a place in any river or Port, beyond which no vessel arriving shall pass until a manifest has been delivered to the Pilot, officer of Customs or other person duly authorized to receive the same.

Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest when vessel anchors below place so fixed.

54. If any vessel arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

55. Every manifest shall be signed by the Master, shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-Authority may from time to time direct.

Signature and contents of manifest.

The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,

Amendment of errors in manifest.

and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs.

Except as herein provided no import manifest shall be amended.

56. The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

Duty of person receiving manifest.

57. No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry.

Bulk not to be broken until manifest, &c., delivered, and vessel entered inwards.

58. The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.

Master, if required, to deliver bill of lading, &c., to Customs-collector and answer questions.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.

Special pass for breaking bulk.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority.

60. Notwithstanding anything contained in section 53, 54, 57 or 58, the Customs-collector may accept from the ship's agent in lieu of the Master delivery of the manifest or of any other document required by those sections to be delivered by the Master.

Manifest, &c., may be delivered by ship's agent.

Entry outwards, port-clearance and departure of vessels.

61. No vessel shall take on board any part of her export-cargo, until a written application for entry outwards of such vessel has been made to the Customs-collector or before an order has been given thereon by such officer for such entry.

Order for entry outwards to be obtained before export-cargo is shipped.

Every application made under this section shall specify the name, tonnage, and [illegible] character of the vessel, the name of [illegible], and the name of every place [illegible] cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

No vessel to depart without port-clearance.

And no Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

No Pilot to take charge of vessel proceeding to sea without production of port-clearance.

63. E[illegible] clearance shall [illegible] by the Master at [illegible] twenty-four hours before the [illegible] of the vessel.

Application for port-clearance.

The Master shall, at the time of applying for port-clearance—

Master on applying for port-clearance to deliver documents and answer questions.

(*a*) deliver to the Customs-collector a manifest in duplicate in such form as may from time to time be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel, and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped:

(*b*) deliver to the Customs-collector such shipping bill or other documents as such Customs-collector [illegible] and as such Chief Customs-Authority requires; and

(*c*) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import-manifests shall *mutatis mutandis* apply also to export manifests delivered under this section.

64. The Customs-collector may refuse port-clearance to any vessel until

Power to refuse Port-clearance.

(*a*) the provisions of section 63 are complied with;

(*b*) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, and all duties payable in respect of any goods shipped therein have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(*c*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same;

(*d*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable [illegible] discharge of all claims for damage or [illegible] which may be established by the owner [illegible] goods comprised in the import-cargo in [illegible]

A ship's agent delivering a declaration under clause (*c*) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a [illegible] delivering a declaration under clause (*d*) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63 and if necessary of clauses (*b*) and (*c*) and (*d*) of section 64 have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

Grant of Port-clearance.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent [illegible] security as the Customs-collector [illegible] sufficient for duly delivering, within [illegible] from the date of such grant, the manifest [illegible] documents specified in section 53.

Grant of port-clearance on security of ship's agent.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any [illegible] or arriving at such Port.

Power to depute Customs officers to board ships.

[illegible] of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise directs.

Duty of such officer.

68. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

Officer and servant to be received.

Accommodation of officer and servant.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold, and

Officers of Customs to have free access to every part of ship, and may seal and secure goods.

49. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

Power to declare what goods are identifiable,

(*a*) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified; and

(*b*) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port in India.

and may prohibit drawback in case of specified Foreign Port.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—

When no drawback allowed.

(*a*) upon goods not included in the export-manifest, or

(*b*) where the goods to be exported are of less value than the amount of drawback claimed, or

(*c*) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or

(*d*) on salt, salted fish, or opium.

51. No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re-export.

Time to claim drawback.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

When payment made.

52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

Declaration by parties claiming drawback.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and entry of vessel inwards.

53. The Local Government may, by notification in the local official Gazette, fix a place in any river or Port, beyond which no vessel arriving shall pass until a manifest has been delivered to the Pilot, officer of Customs or other person duly authorized to receive the same.

Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest when vessel anchors below place so fixed.

54. If any vessel arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

55. Every manifest shall be signed by the Master, shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-Authority may from time to time direct.

Signature and contents of manifest.

The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,

Amendment of errors in manifest.

and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs.

Except as herein provided no import manifest shall be amended.

56. The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

Duty of person receiving manifest.

57. No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry.

Bulk not to be broken until manifest, &c., delivered, and vessel entered inwards.

58. The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.

Master, if required, to deliver bill of lading, &c., to Customs-collector and answer questions.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.

Special pass for breaking bulk.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority.

60. Notwithstanding anything contained in section 53, 54, 57 or 58, the Customs-collector may accept from the ship's agent in lieu of the Master delivery of the manifest or of any other document required by those sections to be delivered by the Master.

Manifest, &c., may be delivered by ship's agent.

Entry outwards, port-clearance and departure of vessels.

61. No vessel shall take on board any part of her export-cargo, until a written application for entry outwards of such vessel, has been made to the Customs-collector or before an order has been given thereon by such officer for such entry.

Order for entry outwards to be obtained before export-cargo is shipped.

Every application made under this section shall specify the name, tonnage, and national character of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

No vessel to depart without port-clearance.

And no Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

No Pilot to take charge of vessel proceeding to sea without production of port-clearance.

63. Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel.

Application for clearance.

The Master shall, at the time of applying for port-clearance—

Master on applying for port-clearance to deliver documents and answer questions.

(*a*) deliver to the Customs-collector a manifest in duplicate in such form as may from time to time be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel, and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped:

(*b*) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the general instructions of such Chief Customs-Authority, requires; and

(*c*) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import-manifests shall *mutatis mutandis* apply also to export manifests delivered under this section.

64. The Customs-collector may refuse port-clearance to any vessel until

Power to refuse Port-clearance.

(*a*) the provisions of section 63 are complied with;

(*b*) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, and all duties payable in respect of any goods shipped therein have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(*c*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same;

(*d*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import-cargo in respect of such goods.

A ship's agent delivering a declaration under clause (*c*) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a ship's agent delivering a declaration under clause (*d*) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63 and if necessary of clauses (*b*) and (*c*) and (*d*) of section 64 have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

Grant of Port-clearance.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.

Grant of port-clearance on security of ship's agent.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such Port.

Power to depute Customs officer to board ships.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.

Duty of such officer.

68. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

Officer and servant to be received.

Accommodation of officer and servant.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold, and

Officers of Customs to have free access to every part of ship, and may seal and secure goods.

mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

Power to authorize search and opening of locks.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

Goods not to be shipped, discharged or waterborne except in presence of officer.

70. Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods, other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or waterborne to be shipped or discharged from any vessel in any Customs-port, except in the presence of an officer of Customs.

Period allowed for discharge and shipment of cargo.

71. When an officer of Customs is deputed under section 67 to remain on board a vessel, the tonnage of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

Consequence of exceeding same.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

Allowance for period during which vessel is laid up.

In calculating any period allowed, or any charge made, under this section, the period (if any) during which a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master, shall be deducted.

Goods not to be landed, &c., on Sundays or holidays, without permission, nor except within fixed hours.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any Customs-port be discharged from any vessel, or be shipped or water-borne to be shipped—

(*a*) on any Sunday or on any holiday or day on which the discharge or shipping of cargo, as the case may be, is prohibited by the Chief Customs-Authority;

(*b*) on any day, except between such hours as such authority from time to time appoints by notification in the official Gazette.

Goods not to be shipped, &c. except at wharfs.

73. No goods shall in any Customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

unless with the written permission of the Customs-collector or when a general permission has been granted under section 74, no goods shall in any Customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

Power to exempt from sections 70 and 73.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-Authority may, by notification in the local official Gazette, give general permission for goods to be shipped or water-borne to be shipped in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

Power to make rules regarding baggage and mails.

75. The Chief Customs-Authority may from time to time make rules for the landing and shipping of passengers' baggage and the passing of the same through the Customs-house; and for the landing, shipping and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels.

Landing-fees.

When any baggage or parcels is or are made over to an officer of customs for the purpose of being landed a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

Boat-note.

76. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home-consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may, from time to time, direct.

The Local Government may from time to time by notification in the local official Gazette, suspend the operation of this section in any Customs-port or part thereof.

Goods water-borne to be forthwith landed or shipped.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

Such goods not to be transhipped without permission.

78. Except in cases of imminent danger no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

Power to prohibit plying of unlicensed cargo-boats.

79. The Local Government may declare with regard to any Customs-port, by notification in the local official Gazette, that after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port.

Issue of licenses and registration of cargo-boats.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may, subject to such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the local official Gazette, issue licenses for, and register, cargo-boats. Such officer may also, subject to rules so prescribed, cancel any license so issued.

Power to [illegible] goods to be weighed or measured before landing or shipment.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

Discharge of cargo may commence on receipt of due permission.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port, or a special pass permitting such vessel to break bulk, has been given, the discharge of the cargo of such vessel may proceed.

Goods not to leave ship unless entered in manifest.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.

Procedure in respect of goods not landed within time allowed.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill of landing of such goods, or if no period is so specified within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same, as the Local Government from time to time appoints by notification in the official Gazette, or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the Master of such vessel or, on his application, the proper officer of Customs, may then carry such goods to the Custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing be given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

Power to land small parcels.

84. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

Notice regarding unclaimed packages.

If any package or parcel so carried to the Custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 88, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in that section.

Power to permit immediate discharge.

85. Notwithstanding anything contained in sections 83 and 84 the Customs-collector in any Customs-port to which the Local Government, by notification in the local official Gazette, declares this section to be applicable, may permit the Master of any vessel immediately on receipt of an order under section 57 or special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents if willing to receive the same, for the purpose of landing the same forthwith—

(*a*) at the Custom-house or any specified landing-place or wharf; or

(*b*) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company;

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (*a*) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (*b*) of this section, shall not permit the same to be removed without an order in writing from the Customs-collector.

86. The owner of any goods imported shall on the landing thereof from the importing ship make entry of such goods for home consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-Authority.

Entry for home consumption or warehousing.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home-consumption, or warehouse them, subject to the provisions hereinafter contained.

Assessment of dutiable goods.

88. If any goods are not entered and cleared for home-consumption, or warehoused, within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the Local official Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85; next, to the payment of the duties which would be leviable on such goods if they were then cleared for home-consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

Procedure in case of goods not cleared or warehoused within four months after entry of vessel.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Power to direct sale of perishable goods.

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India), and in such manner, as the Local Government may from time to time direct:

Proviso.

Provided also, that nothing in this section shall authorize the removal for home-consumption of any dutiable goods without payment of duties of customs thereon.

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

89. When the owner of any goods entered for home-consumption, and (if such goods be liable to duty) assessed under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

Clearance for home-consumption.

CHAPTER XI.

WAREHOUSING.

Of the admission of goods into a warehouse.

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

Application to warehouse.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-Authority.

Form of application.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,

Warehousing-bond.

(*a*) to observe all rules prescribed by this Act in respect of such goods;

(*b*) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-Authority; and

(*c*) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Every such bond shall be in the Form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority, and shall relate to the cargo or portion of the cargo of one vessel only.

Form of bond.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

Forwarding of goods to warehouse.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

Receipt of goods at warehouse.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in, and otherwise correspond with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the Custom-house in charge of an officer of Customs or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

Goods how warehoused.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Warrant to be given when goods are warehoused.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

Form of warrant.

The Local Government may by notification in the local official Gazette exempt salt and salted fish from the operation of this section and may in like manner cancel such exemption.

Rules relating to goods in a warehouse.

97. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

Access of Customs-officer to private warehouse.

98. The Customs-collector may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

Power to cause packages lodged in warehouse to be opened and examined.

When any goods have been so sealed and marked after [illegible] they shall not be again opened without the permission of the Customs-officer; and when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

Access of owners to warehoused goods.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

Owner's power to deal with warehoused goods.

(*a*) sort, separate, pack and repack the goods and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(*b*) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;

(*c*) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine or spirit so mixed be of the same brand;

(*d*) bottle off wine or spirit from any casks;

(*e*) take such samples of goods as may be allowed by the Customs-collector with or without entry for home consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

101. If goods be lodged in a public warehouse, the owner shall pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-Authority or such officer of customs as such Authority from time to time appoints in this behalf may fix.

Payment of rent and warehouse-dues.

A table of the rates of rent and warehouse dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs-collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the local official Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered, and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods, or that sufficient cause be shown for not making it within such period.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or shipment, or for removal to another warehouse or as otherwise provided by this Act.

Goods not to be taken out of warehouse, except as provided by this Act.

103. Any goods warehoused may be left in the warehouse in which they are deposited or in any warehouse to which they may in manner hereinafter provided be removed till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home-consumption or shipment in manner hereinafter provided:

Period for which goods may remain warehoused under bond.

Provided that when the license for any private warehouse is cancelled, and the Customs-collector gives notice of such cancelment to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home-consumption or shipment.

Goods in private warehouse on cancellation of license,

Of the removal of goods from one warehouse to another.

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

Power to remove goods from one warehouse to another in same Port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-Authority from time to time prescribes.

105. Any owner of goods warehoused at any warehousing Port may, from time to time, within the said period of three years remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

Power to remove goods from one port to another.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

Procedure.

106. When permission is granted for the removal of any goods from one warehousing Port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination; and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and rewarehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Transmission of account of goods to officers at Port of destination.

Bond for due arrival and rewarehousing.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the removal of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

Remover may enter into a general bond.

108. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

Bond under section 92 to continue in force notwithstanding removal.

Clearance for home-consumption or shipment.

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home-consumption by paying (*a*) the duty assessed on such goods under section 87, or where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (*b*) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

Clearance of bonded goods for home-consumption.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92, in respect of such goods clear such goods for shipment to a Foreign Port on payment of all rent, penalties, interest and other charges payable as aforesaid and without payment of import duty on the same:

Clearance of same for shipment to Foreign Port.

Provided that the Governor General in Council may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transhipment has been prohibited under section 49 or 134 respectively.

112. Provisions and stores warehoused at the time of importation may within the said period of three years be shipped without payment of duty for use on board of any vessel proceeding to a Foreign Port.

Clearance of same for shipment as provisions, &c., on vessels proceeding to Foreign Ports.

113. Application to clear goods from any warehouse for home-consumption or for shipment shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Form of application for clearance of goods.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended so to clear such goods.

Application when to be made.

114. If any goods upon which duties are leviable *ad valorem* or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home-consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

Reassessment of warehoused goods when damaged.

115. If after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with the second proviso to section 37.

Re-assessment on alteration of duty or tariff valuation.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely):

Allowance in case of wine, spirit, beer or salt.

(*a*) upon wine, spirit and beer in cask to an extent not exceeding the rates specified below, or such other rates as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

For any time not exceeding	6 months	...	2½ per cent.
Exceeding 6 months and not exceeding	12 „	...	5 „
Exceeding 12 months and not exceeding	18 „	...	7½ „
Exceeding 18 months and not exceeding	2 years	...	10 „
Exceeding 2 years and not exceeding	3 „	...	15 „

(*b*) in the case of salt warehoused in a public warehouse, only the amount actually cleared shall be charged with Customs-duties;

(*c*) in the case of salt warehoused in a private warehouse, wastage shall be allowed at such rate as may be prescribed from time to time by the Local Government and notified in the local official Gazette.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Further special allowance.

Of the forfeiture and discharge of the bond.

118. If any warehoused goods are removed from the warehouse in contravention of section 102; or if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse; or

When goods are improperly removed from warehouses or allowed to remain beyond time fixed.

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption, or shipment or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector, or

or lost or destroyed.

if any such goods have been taken under section 100 as samples without payment of duty,

or taken as samples.

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

Collector may demand duty, &c.

119. If any owner fails to pay any sum so demanded, the Customs-collector may forthwith either proceed upon the bond executed under section 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due, to be detained with a view to the recovery of the demand;

Procedure on failure to pay duty, &c.

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the local official Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods: Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Noting removal of goods.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of

removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea, or of the bill of entry if removed for home-consumption, and the amount of duty paid (if any).

Register of bonds.

121. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

Cancellation and return of bonds.

When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Miscellaneous.

Power to remit duties on warehoused goods lost or destroyed;

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-Authority may in its discretion remit the duties due thereon,

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

Warehouse-keeper answerable for weight or gauge.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117.

Compensation for loss or injury.

Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

Public warehouse to be locked.

124. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

Power to decide where goods may be deposited in public warehouse, and on what terms.

125. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

Expenses of carriage, packing, &c., to be borne by owners.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

Bengal Bonded Warehouse Association.

127. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XII.

TRANSHIPMENT.

Power to permit transhipment without payment of duty.

128. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other ports as the Governor General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such Port, and specially and distinctly manifested at the time of importation as for transhipment to some other Customs or Foreign Port, grant leave to tranship the same without payment of the duty, (if any) leviable, at the Port of transhipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may for the time being be in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transhipment without payment of the duty (if any) leviable at such Port, provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs.

Superintendence of transhipment.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

Subsidiary rules as to transhipment.

130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Local Government may in each case appoint in this behalf.

Entry and warehousing, on arrival, of goods transhipped under section 128, clause 2.

131. All goods transhipped under the second clause of section 128 for removal to a Customs-port shall on their arrival at such Port be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

Transhipment of provisions and stores from one vessel to another of same owner without payment of duty.

132. If two or more vessels belonging wholly or in part to the same owner be at any Customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

Levy of transhipment-fee.

133. A transhipment-fee on any goods or class of goods transhipped under this Act, may be levied at such rates, on each bale or package, or according to weight, measurement, quantity, or number, and under such rules as the Local Government, with the previous sanction of the Governor General in Council, may from time to time by notification in the local official Gazette prescribe for each port.

Power to prohibit transhipment.

134. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit, at any specified Port, or at all Ports, the transhipment, of any specified class of goods, generally or when destined for any specified ports, or prescribe any special mode of transhipping any specified class of goods.

No goods to be transhipped except as provided.

135. Except as provided in this Act, no goods shall be transhipped at any Port or place in British India.

CHAPTER XIII.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

No goods to be shipped, &c., till entry outwards of vessel.

136. Except with the written permission of the Customs-collector, no goods other than passengers' baggage, or ballast urgently required for a vessel's safety shall be shipped or water-borne to be shipped in any vessel in a Customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

Clearance for shipment.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the local official Gazette, no goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until—

(*a*) the owner has delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in duplicate in such form and containing such particulars in addition to those specified in section 29 as may from time to time be prescribed by the Chief Customs-Authority;

(*b*) such owner has paid the duties (if any) payable on such goods; and

(*c*) such bill has been passed by the Customs-collector.

Bond required in certain cases before exportation.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

Additional charge on goods cleared for shipment after port-clearance granted.

139. When goods are cleared for shipment on a shipping-bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding—

(*a*) in the case of goods liable to duties on fixed tariff valuations, one per cent. on the tariff value;

(*b*) in the case of all other goods, one per cent. on the market value.

Nothing in this section shall apply to any shipment of treasure or opium.

Notice of non-shipment or re-landing, and return of duty thereon.

140. If any goods mentioned in a shipping-bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.

141. If, after having cleared from any Customs-port any vessel, without having discharged her cargo, returns to such Port, or puts into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the Master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain

until the time of re-export, under the custody of an officer of Customs, in a place appointed by the Customs-collector, or are transhipped under such custody.

All expenses attending such custody shall be borne by the owner.

Vessel returning to port may enter and land goods under import-rules.

142. In either of the cases mentioned in section 141, the Master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the Master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

Relanding of cargo during repairs

143. The Customs-collector may, on application by the Master of any vessel, which is obliged before completing her voyage to put into any Customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the Master.

CHAPTER XIV.

SPIRIT.

Exportation of spirit under bond for excise-duty.

Rules for removal of spirit from distillery without payment of duty, for exportation.

144. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said Authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is

(*a*) not exported within four months from the date of the bond, or

(*b*) exported to a Customs-port unless the payment of excise-duty as provided by this chapter in respect thereof at the port of destination is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been paid.

Spirit for export to be taken direct from distillery to Custom-house under pass.

145. Spirit intended for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for that purpose by the officers of Excise.

Gauging and proving of spirit.

146. Spirit brought to the Custom-house for exportation under bond for the excise-duty shall, previous to shipment, be gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of anybond shall be determined in the same manner.

Duty to be recovered on any deficiency in spirit under bond.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

Duty on spirit exported under bond from one Indian Port to another,

148. Spirit exported under bond for excise-duty from any Customs-port to any other Customs-port, shall be charged at the Port of importation with excise-duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port.

Removal for local consumption of spirit intended for exportation.

149. Spirit brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of excise duty on export of spirit.

Drawback of excise-duty on spirit exported.

150. A drawback of excise-duty paid on spirit manufactured in British India and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the Custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of customs.

Miscellaneous.

Differential duty to be levied in certain cases.

151. If spirit manufactured in British India upon which excise-duty has been paid is exported from one Customs port to another, and the rate of local excise-duty at the port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe.

Rum-shrub, &c., how charged with duty.

152. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Provisions respecting spirit applied to such liquors.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

Conditions of drawback and remission of duty on spirit.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

Re-land of spirit shipped.

154. No spirit shipped for exportation shall be relanded without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

155. When by any law for the time being in force a special duty is imposed on spirit rendered unfit for human consumption, the Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently so rendered unfit and for causing such spirit to be so rendered, if necessary, by their own officers, and at the expense of the person importing the same, before the Customs-duties leviable thereon are levied.

Decision where no rules, or their applicability, disputed.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said special duty, and such decision shall be final.

CHAPTER XV.

COASTING TRADE.

Chapters VII, IX, X, and part of XIII inapplicable to coasting trade.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X, and sections 136, 139 and 141 to 143 inclusive of this Act shall apply to coasting vessels or to goods imported or exported in such vessels.

Power to regulate coasting trade.

157. The Local Government may, from time to time, make rules consistent with the provisions of this Chapter,

(*a*) extending any provision of the Chapters and Sections mentioned in section 156 with or without modification to any coasting vessels or to any goods imported or exported in such vessels;

(*b*) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter;

(*c*) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting vessel, whether shipped at a Foreign Port, or at a Customs-port, or at a place declared under section 12 to be a port; (2) shipped in a coasting vessel before all dutiable goods and goods brought in such vessel from a Foreign Port have been unladen;

(*d*) prohibiting the conveyance of any specified class of goods generally, or to or between specified Ports in a coasting vessel;

Coasting vessels to deliver manifest and obtain port-clearance before leaving port of lading.

158. Before any coasting vessel departs from the port of lading or when there are more ports of lading than one, the first port of lading, the Master shall fill in, sign and deliver to the Customs-collector a manifest in duplicate containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping-bills or other documents as may from time to time be prescribed by the Chief Customs-Authority

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest dated and signed by him together with its accompaniments; and such manifest shall be the port-clearance of the vessel unless, under the general orders of the Chief Customs-Authority, a separate port-clearance be prescribed.

Delivery of manifest, &c., on arrival.

159. Within twenty-four hours after the arrival of any coasting vessel at any Customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any Foreign Port between such Port of arrival and her last preceding Customs-port of departure, the Master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such Port.

If the Customs-port of arrival be an intermediate Port, and a portion only of the cargo is to be discharged thereat, the Master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting vessel on her arrival at any Customs-port does not, owing to short-shipment, re-landing, or other cause, correspond with the specification thereof in the manifest returned to the Master under the second clause of section 158, such Master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

Departure from intermediate port.

160. Before any coasting vessel departs from any Customs-port at which she has touched during her voyage, the Master shall redeliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such Port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

Power to require bond before port-clearance is granted.

161. The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting vessel declared to be bound to, or about to

touch at, any Customs-port, unless the owner or Master gives a bond with such security as the Customs-collector deems sufficient for the production to the Customs-collector of a certificate from the proper officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the Customs-collector.

162. When permission has been granted by the Customs-collector for the discharge of cargo from any coasting vessel—

Discharge of cargo.

(*a*) if the vessel has not touched at any intermediate Foreign Port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner, without entry thereof at the Custom-house and clearance for home-consumption, but subject to such general check and control as the Chief Customs-Authority may from time to time by rules prescribe;

(*b*) if the vessel has so touched at any such Port, or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

Goods on coasting vessel, if excisable, not to be unladen without permission.

164. Notwithstanding anything hereinbefore contained, the Chief Customs-Authority may authorize the Customs-collector to grant a general pass, on any conditions which such Authority thinks expedient, for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Grant and revocation of general pass.

Such pass shall be valid throughout British India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-Authority by whom the grant thereof was authorized, by notice in writing under the hand of such Authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

165. The Chief Customs-Authority may direct that the Master of any coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

Rules respecting cargo-books to be kept by Masters of coasting vessels.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-Authority may, in the case of any vessel the Master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document, which ought to be on board of any such vessel.

Power to board and examine coasting vessels.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Punishments for offences.

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act.	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; or	General	such person shall be liable to a penalty not exceeding one thousand rupees.
if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 2 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the landing or shipment of goods,	11	
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such vessel outward-bound; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of every such tug-steamer or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
6.—If any vessel arriving at, or departing from, any Customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding or landing of an officer of Customs,	17	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any Customs-port, after having come to its proper place of mooring or unlading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, to some other place of mooring or unlading, or		the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
if any vessel not brought into Port by a Pilot be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 17,	17	
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from British India contrary to such prohibition or restriction; or	18 & 19	such goods shall be liable to confiscation; and
if any attempt be made so to import or export any such goods; or		any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
if any such goods be found in any package produced to any officer of Customs as containing no such goods; or		
if any such goods, or any dutiable goods be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or		
if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,		
9.—If upon an application to pass any goods through the Custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
10.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged under the provisions of this Act).	42 & 43	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should under the provisions of section 45, 46, 47 or 48 be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.
13.—If, in any river or Port wherein a place has been fixed under section 53 by the Local Government, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same, or	53	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the Master of any vessel arriving which remains outside or below any place so fixed wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	,,	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any Customs-port in which a place has not been fixed under section 53, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	54	ditto ditto.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage; or	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.
if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel,	,,	

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
17.—If any goods entered in the import manifest of a vessel are not found on board of the vessel; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house;	55 & 64	the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector, of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required under section 58 is false and the Master is unable to satisfy the Customs-collector that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or if the goods mentioned in any such bill or copy have not been *bonâ fide* shipped as shewn therein; or if any such bill of lading or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package has been opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	58	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
21.—If any Master of a vessel attempts to depart without a port-clearance,	62	such Master shall be liable to a penalty not exceeding five hundred rupees.
22.—If any vessel actually departs without a port-clearance,	62	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.
24.—If any Master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
		if not entered shall not be allowed to enter until such penalty is paid.
25.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.—If the Master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of Section 70,	70	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.—If any Master of a vessel in any case other than that provided for by No. 27 causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
29.—If when a boat-note is required by section 76 any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or if any goods are found on board any boat in excess of such boat-note whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	76	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods.
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by	76	such person, master or officer shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
section 76, or if any Master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,		
31.—If any goods are, without permission, shipped or water-borne to be shipped or are landed except from or at a wharf or other place duly appointed for the purpose; or	73	such goods shall be liable to confiscation; and the person by whose authority the goods are shipped, landed water-borne, or transhipped and the person in charge of the vessel employed conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.
if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay; or	77	
if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector; or		
if any goods are transhipped contrary to the provisions of section 78,	78	
32.—If, after the issue of a notification under section 79 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55 & 82	such Master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	General	such goods shall be liable to confiscation,
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable there on can be ascertained; or, otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
37.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation that (*a*) the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them; or (*b*) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported; or (*c*) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value; or (*d*) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
39.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General.	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	93	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.
45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	Chap. XI.	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98; or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the Customs-collector.	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI.	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transhipment made by the Local Government, or	130	such person shall be liable to a penalty not exceeding one thousand rupees; and any goods in respect of which such offence has been committed shall be liable to confiscation.
any prohibition or order relating to transhipment notified by the Governor General in Council, or transhipps goods not allowed to be transhipped,	134	
55.—If any goods be taken on board of any vessel at any Customs-port in contravention of section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods not specified in a duly passed shipping-bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.
67.—If any goods specified in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are relanded; and notice of such short shipment or relanding be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees; and such goods shall be liable to confiscation.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value of such goods unless the fact be accounted for to the satisfaction of the Customs-collector.
60.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirits shipped for exportation,	155	such person shall be liable to a penalty not exceeding five hundred rupees.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	154	such person shall be liable to a penalty not exceeding five hundred rupees; and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting vessel; or if any such rules be otherwise infringed,	157	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
63.—If, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any such vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	159	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees; and if any goods liable to export duty have been landed from, or any goods liable to import duty have been shipped in, such vessel at such Foreign Port such Master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from or imported at a Customs Port to or from Foreign Port, as the case may be.
64.—If in the case of any coasting vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the Master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.
65.—If the person executing any bond given under section 161 fail to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be bound to pay a penalty equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If the Master of any coasting vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such Master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any Master of a coasting vessel contravenes any of the provisions of section 165,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
68.—If upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods; or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.
69.—If the Master of any coasting vessel required under section 165 to keep a cargo book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or	Chapter XV.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
if any goods which have been brought coastwise are so unladen in any such Port; or if any goods are found on board of any coasting vessel without being entered in the manifest or cargo book or both (as the case may be) of such vessel,		
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 166,	166	such Master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this Act to produce any document, refuses or neglects to produce such document; or being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person, or in his possession,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	Ditto ditto.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
77.—If any Police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of customs except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, or shows any samples delivered to him in such capacity, or if any officer of Customs except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity.	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Packages and contents included in confiscation of goods.

Every vessel, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation under this Act shall in like manner be liable to confiscation.

Also conveyances and animals used in removal.

The confiscation of any vessel under this Act includes her tackle, apparel and furniture.

Tackle, &c., included in confiscation of vessels.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any Port in British India, or any person who has landed from any vessel:

Power to search on reasonable suspicion.

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

Persons may, before search, require to be taken before Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance; provided that he has reason to believe that smuggled goods are contained therein.

Power to stop vessels, carts, &c., and search for goods on reasonable suspicion.

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Power to issue search-warrants.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be arrested.

174. Every person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before the nearest Magistrate or Customs-collector.

Persons arrested to be taken to nearest Magistrate or Customs-collector.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs:

Persons taken before Magistrate may be detained or admitted to bail.

Provided that any person so arrested, committed, or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

176. If any person liable to be arrested under this Act, is not arrested at the time of committing the offence for which he is so liable, or after arrest, makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

Person escaping may be afterwards arrested.

177. When any person employed on the crew of any of the ships of Her Majesty's Navy, Indian Marine or Marine Survey is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

Persons in Her Majesty's Navy, when arrested to be secured on board until warrant procured.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

178. Any thing liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Seizure of things liable to confiscation.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs officer authorized to receive the same.

Things seized how dealt with.

If there be no such officer at hand, all such things shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-Authority for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, he may carry them to any Police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

Procedure in respect of things seized on suspicion.

In every such case the Police-officer seizing the things shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial, he shall cause such things to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

181. When any thing is or seized, or any person is arrested, under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

When seizure or arrest is made, reason in writing to be given.

182. In every case except the cases mentioned in section 167, Nos. 26, 72 and 74 to 76 both inclusive, in which, under this Act, anything is liable to confiscation or to increased rates of duty;

Adjudication of confiscations and penalties.

or any person is liable to a penalty,

such confiscation, increased rate of duty or penalty may be adjudged—

(*a*) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector;

(*b*) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one-hundred, rupees by an Assistant Commissioner or Assistant Collector of Customs;

(*c*) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Local Government may, from time to time, empower in that behalf in virtue of their office:

Provided that the Local Government may, in the case of any officer, performing the duties of a Customs-collector, limit his powers to those indicated in clause (*b*) or in clause (*c*) of this section, and may confer on any officer by name, or in virtue of his office, the powers indicated in clauses (*a*), (*b*) or (*c*) of this section.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

Option to pay fine in lieu of confiscation.

184. When anything is confiscated under section 182, such thing shall thereupon vest in Her Majesty.

On confiscation of vessel or goods, property to vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Customs Officer of any Customs-port to which such vessel proceeds, or in which she is, and in the case of Aden, by such officer as the Governor of Bombay in Council appoints in this behalf.

Levy of penalty for failure to bring-to.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Customs Officer of the Port from which the vessel is stated to have so departed, shall be *primâ facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

Penalty under Act not to interfere with punishment under other law.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs may be tried summarily by a Magistrate.

Offences not specially provided for how tried.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any officer of Customs not inferior in rank to a Customs Collector and empowered in that behalf by name or in virtue of his office by the Local Government.

Appeal from subordinate to Chief Customs-Authority.

Such authority or officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

Every order passed in appeal under this section shall, subject to the power of revision conferred by section 191, be final.

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the Port where the dispute arises the amount demanded by the officer passing such decision or order.

Deposit, pending appeal, of duty demanded.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall upon such deposit being made cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as the case may be) to the owner of such goods on demand by such owner.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-Authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

Power to remit penalty or confiscation.

191. The Local Government may on the application of any person aggrieved by any decision or order passed under this Act by any officer of Customs or Chief Customs-Authority, and from which no appeal lies, reverse or modify such decision or order.

Revision by Local Government.

192. When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

Goods on which penalty incurred not to be removed till payment.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the custom-house until such fine, penalty or rate is paid.

Other goods of person liable to fine or penalty may be detained.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

Enforcement of payment of penalty.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

CHAPTER XVIII.

MISCELLANEOUS.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any Customs-port.

Power to open packages and examine goods.

195. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

Power to take samples of goods.

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

196. The unshipping, carrying, shipping and landing of all goods,

and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit,

shall be performed by or at the expense of the owner of such goods.

Owner to pay expense incidental to compliance with Customs-law.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

No compensation for loss or injury except on proof of neglect or wilful act.

198. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof; or

Notice of proceedings.

after the expiration of three months from the accrual of such cause.

Limitation.

199. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf, or other authorized landing place or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

Wharfage-fees.

200. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

Duplicates of documents may be granted on payment of fee.

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.

Amendment of documents.

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel, or the import or export of goods or baggage, shall so act in any Custom-house, unless such authorization is approved by the Customs-collector.

Custom-house agents.

Such officer may require any person so authorized to give a bond with sufficient security, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

Agent to produce authority if required.

The clerk, servant, or agent, of any person or mercantile firm, may transact business generally at the Custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

204. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

Rules to be notified.

All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. Any notification made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

Cancellation of Notifications.

206. If in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

Remission of duty and compensation to owner in certain cases.

207. Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to fifteen, both inclusive, the last sentence of section sixteen and the form of bond annexed to the Act.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act	The whole.
XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the Transhipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections five, six, seven and twelve.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT DUTY.

(*See section 92*).

BOND.

No. 18

We, *A. B.*,

now of

; and *C. D.*,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary

of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives

(*date*)

(*Signed*)

The above bounden having applied to the officer in charge of the Custom-house at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say— imported by sea from on board of the ship and entered in the Custom-house Books as No. of the Register of Goods imported by Sea ;

The condition of this Bond is, that ;

If the or their legal representatives, shall observe all the rules prescribed in The Sea Customs Act, 1878, to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said or their legal representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether Customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

(*date*)

(*Signed*) ( )

B.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section 96*).

I do hereby certify that have deposited in the Warehouse of the undermentioned goods , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM A LICENSED DISTILLERY.

(See sections 144 and 152).

We,

are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives;

, dated this day of 18

(Signed)

( )

The above bounden being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government rupees being the amount of duty payable at the rate of rupees per imperial gallon London proof, for gallons of (*or* for gallons of proof spirit used in the preparation of dozens of bottles *or* gallons of cordials and liquors as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation by sea, subject to th eprovisions of The Sea Customs' Act, 1878, without having paid such duty.

The condition of this obligation is, that if the above bounden or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of rupee per imperial gallon of proof spirit for all or any portion of the above-mentioned which shall not have been then exported by sea to a foreign port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of

Place

Date

If the bond be for cordials and other liquors under section 152, add—

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1		3

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March 1878, and is, together with the Statement of Objects and Reasons, hereby promulgated for general information:—

ACT No. IX OF 1878.

An Act for the better Control of Publications in Oriental languages.

Preamble.

WHEREAS certain publications in oriental languages printed or circulated in British India have of late contained matter likely to excite disaffection to the Government established by law in British India, or antipathy between persons of different races, castes, religions, or sects in British India, or have been used as means of intimidation or extortion:

And whereas such publications are read by and disseminated amongst large numbers of ignorant and unintelligent persons, and are thus likely to have an influence which they otherwise would not possess; and whereas it is accordingly necessary for the maintenance of the public tranquillity and for the security of Her Majesty's subjects and others to confer on the executive Government power to control the printing and circulation of such publications: It is hereby enacted as follows:—

Local extent.

1. This section and sections eleven to sixteen both inclusive apply to the whole of British India; the other sections of this Act apply only to those parts of British India to which they may from time to time be extended by the Governor General in Council by a notification in the *Gazette of India*.

Interpretation clause.

"Newspaper."

2. In this Act—

'Newspaper' means any periodical work containing public news, or comments on public news, printed wholly or partially in any oriental language, and includes two or more copies of a newspaper bearing the same name, whether published on the same day or on different days, and also includes any series of newspapers, whether printed on one day or different days, or with one name or with different names; and

"Print," &c.

'Print,' 'printed' and 'printer' apply not only to printing, but also to lithography, engraving and photography.

Power to call upon printer and publisher of newspaper to give bond.

3. Any Magistrate of a district or Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction any newspaper is printed or published, may, with the previous sanction of the Local Government and subject to the provisions of section five, call upon the printer and publisher of such newspaper to enter into a joint and several bond, or when the printer and publisher of such newspaper are the same person, call upon such person to enter into a bond, binding themselves or himself, as the case may be, in such sum as the Local Government thinks fit, not to—

(*a*) print or publish in such newspaper any words, signs, or visible representations, likely to excite disaffection to the Government established by law in British India or antipathy between any persons of different races, castes, religions, or sects in British India; or

(*b*) use or attempt to use such newspaper

for the purpose of putting any person in fear or causing annoyance to him and thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security, or to give any gratification to any person, or

for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions.

EXPLANATION.—"Valuable security," "gratification" and "public servant" are used in this section in the senses in which they are respectively used in the Indian Penal Code.

and make deposit.

4. When any bond is executed under section three, the said Magistrate or Commissioner may further require the obligor or obligors of the same to deposit the amount thereof in money or the equivalent thereof in securities of the Government of India; and the money or securities so deposited shall, subject to the provisions hereinafter contained, remain so deposited until fifteen days after the person or persons depositing the same has or have made and subscribed a declaration under Act No. XXV of 1867, section eight.

When such person or persons has or have subscribed such a declaration, and fifteen days have elapsed from the date of subscribing the same, he or they may apply to the said Magistrate or Commissioner for the restoration of the said money or securities, and thereupon such money or securities shall, subject to the provisions hereinafter contained, be restored to such person or persons.

No bond or deposit to be required when undertaking is given under this section.

5. When any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under this Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer.

When such undertaking has been so delivered, no such bond or deposit shall be required from the publisher or printer of such newspaper during the said year.

6. Whenever it appears to the Local Government that any newspaper printed or published in the territories under its administration, contains any words, signs, or visible representations of the nature described in section three, clause (*a*), or that any such newspaper has been used or attempted to be used for any purpose described in the same section, clause (*b*), such Local Government may cause a notice in the form in the schedule hereto annexed, or to the like effect, to be published in the local official Gazette.

Notice to newspaper offending.

7. A true copy of such notice shall be fixed on some conspicuous part of the premises described in the declaration made in respect of the newspaper under the said Act No. XXV of 1867, section five, and the copy so fixed shall be deemed to have been duly served on the printer and publisher of such paper.

Service of such notice.

8. If after the publication of such notice and the service thereof, the newspaper in respect of which it has been issued contains any words, signs, or visible representations of the nature described in section three, clause (*a*), or is used, or attempted to be used, for any purpose described in the same section, clause (*b*),

Liability of plant, copies of paper, and deposit to forfeiture.

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed, or intended to be used or employed, in or for the purpose of printing or publishing such newspaper, or found in or about any premises where such newspaper is printed or published, and

all copies of such newspaper wherever found, and

any money or securities which the printer or publisher of such newspaper may have deposited under the provisions of section three,

shall be liable to be forfeited to Her Majesty.

Provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six, and before anything has become liable to forfeiture under this section in respect of such newspaper, deliver to the Magistrate of the District or to the Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction such newspaper is published, an undertaking in writing of the nature specified in section five, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture under this section between the date on which such undertaking is so accepted and the end of the period for which it is given.

9. Whenever it appears to the Local Government that any money or security deposited under this Act in respect of any newspaper is liable to be forfeited under section eight, such Local Government may, by a notification in the local official Gazette, declare such money or security to be forfeited;

Power to declare deposit forfeited.

And whenever it appears to the Local Government that any implements, utensils, plant or materials used or employed or intended to be used or employed in or for the purpose of printing or publishing any newspaper, or which is or are in or about any premises where such newspaper is printed or published, or any copies of any newspaper, is or are liable to be forfeited under that section,

Power to declare newspapers, plant &c., forfeited, and to seize the same.

the Local Government may declare such implements, utensils, plant, materials or copies to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away such implements, utensils, plant, materials, and copies wherever found, and to enter upon any premises

(*a*) where the newspaper specified in such warrant is printed or published, or

(*b*) where any such implements, utensils, plant, or materials may be or may be reasonably suspected to be, or

(*c*) where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept,

and search for such implements, utensils, plant, materials, and copies.

Every warrant issued under this section, so far as relates to a search, shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

10. When any book, pamphlet, placard, broadsheet, or other document printed wholly or partially in any oriental language in British India contains any words, signs, or visible representations which are of the nature described in section three, clause (*a*),

Books, &c., printed in British India and containing matter, or used for purpose described in section 3.

or when any such book, pamphlet, placard, broadsheet, or other document has been used or attempted to be used for any purpose described in the same section, clause (*b*),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed in or for the purpose of printing or publishing such book, pamphlet, placard, broadsheet, or other document, or found in or about any premises where the same is printed or published, and all copies of such book, pamphlet, placard, broadsheet or other document, shall be liable to be forfeited to Her Majesty.

Whenever it appears to the Local Government that anything is liable to be forfeited under this section, the Local Government may declare such thing to be forfeited and may direct any Magistrate to issue a warrant in respect of the same, and thereupon such thing may be searched for, seized, and taken away in manner provided by section nine.

The Local Government may, upon good cause shown, cancel any forfeiture under this section.

11. When any newspaper printed elsewhere than in British India contains any words, signs, or visible representations of the nature described in section three, clause (*a*), or is used or attempted to be used for any purpose described in the same section, clause (*b*), all copies of such newspaper, brought into British India, shall be liable to be forfeited to Her Majesty.

Copies of newspaper printed elsewhere, and brought into British India, liable to forfeiture in certain cases.

12. Whenever it appears to the Local Government that any copies of any newspaper in any of the territories under its administration are liable to be forfeited under section eleven, such Local Government may declare all copies of such newspaper wherever found to be forfeited and may, by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away all copies of such newspaper wherever found, and to enter upon any premises where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept;

and search for all copies of such newspaper.

Every warrant issued under this section shall, so far as relates to a search, be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

Power to seize copies of newspaper forfeited under section 11.

13. Any person feeling aggrieved by the issue of any notification under section nine or by any declaration made or anything done in the execution of a warrant issued under that section, or under section ten or section twelve, may, within three months from the date of the notification or declaration or the doing of the thing complained of (as the case may be), appeal to the Governor General in Council; and the Governor General in Council shall take such appeal into consideration, and the order passed by him thereon shall be final and conclusive.

Appeal to the Governor General in Council.

14. The Governor General in Council may, by notification in the *Gazette of India*, direct that any newspapers printed at any place beyond the limits of British India, or any books, pamphlets, placards, broadsheets, or other documents printed wholly or partially in any oriental language at any such place, shall not be brought into, or circulated, distributed, or publicly exhibited, or sold, or kept for circulation, distribution, public exhibition, or sale, in British India.

Whoever, in contravention of any direction under this section, brings any such newspaper, book, pamphlet, placard, broadsheet, or other document into British India, or circulates, distributes, publishes, exhibits, or sells the same, or keeps the same for circulation, distribution, exhibition, or sale, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

and all copies of such newspaper, book, pamphlet, placard, broadsheet, or other document found in British India shall be forfeited to Her Majesty.

Whenever it appears to any Magistrate of a district or to any Commissioner of Police in a Presidency town that anything within the local limits of his jurisdiction is forfeited under this section, he may issue a warrant to search for and seize the same, and such warrant shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

Power to exclude from British India, newspapers, books, &c., printed out of British India.

15. When any declaration has been made under section nine, section ten, or section twelve, in respect of any newspaper, book, pamphlet, placard, broadsheet, or other document, or any notification has been issued in respect of the same under section fourteen, any officer of the Postal Department empowered in this behalf by the Governor General in Council, by name or in virtue of his office, may search or cause search to be made for any copies of the same in the custody of that Department, and shall deliver all such copies found to such officer as the Governor General in Council may appoint in this behalf by name or in virtue of his office.

Power of postal authorities to seize newspapers, books, &c.

16. Every notification and declaration of forfeiture purporting to be issued or made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place; and no proceeding purporting to be taken under this Act, or in execution of a warrant issued under this Act, shall be called in question by any Court of civil or criminal jurisdiction; and no Civil or Criminal proceeding shall be instituted against any person for anything purporting to be done under this Act or in execution of any such warrant, or for the recovery of any property purporting to be seized under this Act.

Jurisdiction barred.

17. Any publisher or printer of a newspaper required to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

Penalty for printing or publishing without executing bond or making deposit.

18. When any publisher of a newspaper has given an undertaking under section five or section eight, and during the period for which such undertaking is given, any words, signs, or visible representations which have not been submitted to the officer appointed under section five, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

Penalty for breach of an undertaking under section 5 or section 8.

19. Any portion of this Act which has been extended to any part of British India under section one shall cease to be in force in such part whenever the Governor General in Council, by notification in the *Gazette of India*, so directs, but may be again extended to such part by a like notification.

Power to remove territory from operation of Act, and again extend Act.

20. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act.

Operation of other laws not barred.

SCHEDULE.

FORM OF NOTICE UNDER SECTION 6.

WHEREAS a certain newspaper (*state name of newspaper*) contains words, signs, or visible representations (*as the case may be*) of the nature described in section 3, clause (*a*), of Act No. IX of 1878 [*or* is used for a purpose mentioned in section 3 of Act No. IX of 1878, clause (*b*), *or* Whereas an attempt has been made to use a certain newspaper (*state name of newspaper*) for a purpose, &c.]

This is to give notice to all whom it may concern, and to give all such persons warning, according to the provisions of section 6 of the said Act No. IX of 1878.

This day of 187 . *A. B.*,

Secretary to { *the Government of* / *the Chief Commissioner of*

STATEMENT OF OBJECTS AND REASONS.

1. The main object of this Bill is to place newspapers which are published in the vernacular languages of India under better control, and to furnish the Government with more effective means than are provided by the existing law, of punishing and repressing seditious writings which are calculated to produce disaffection towards the Government in the minds of the ignorant and unenlightened masses. Another object is to prevent unscrupulous native editors using their papers as a means of intimidation or extortion.

2. As regards the latter of these objects, it is enough to state that the Government is informed on reliable authority that certain vernacular papers have from time to time been used as a means of intimidating, and extorting money from, our feudatories and native employés. As regards the former and more important object, a fuller statement of the reasons which have led to the introduction of this Bill seems desirable.

3. That a section of the vernacular Press has of late years assumed an attitude of fixed hostility to the Government; that it does not confine itself to criticising particular measures or the acts of individual officers on their merits, but attacks the very existence of British rule in India; and that the evil has been steadily growing and has now attained a magnitude which calls for the application of some strong means of repression, are facts patent to all who read the native papers.

4. The necessity for immediate action has been pressed on the Government of India from many quarters; and those most competent to form an opinion on such a point have advised that the existing law does not furnish a sufficient remedy, and that fresh legislation is accordingly necessary.

5. The only question has been as to the form which such legislation should assume, or, to speak more precisely, whether the object in view could be attained by any mere amendment of the general criminal law, or whether some measure of a special nature is required.

The Government of India have come to the conclusion that a special measure is necessary, and they have been led to this conclusion chiefly by two considerations:

6. In the first place, the object in view is simply to repress an evil which is altogether of a special and limited nature, and for the existence of which a small and strictly defined class of persons is answerable. It is not in any way necessary for that object to expand the general law relating to State offences, or to render that law more stringent. To do so would be to inflict an unmerited hardship on a large number of Her Majesty's subjects.

7. Secondly (and this seems to put the necessity of a special law, as distinguished from any mere amendment of the general law, beyond a doubt), the ordinary criminal law confines itself to imposing penalties for offences already committed, whereas the particular offence to be dealt with here is of such a nature that it is not enough that it should be punished when committed. Its commission must be *prevented*, and this can be done only under a special procedure devised expressly for that purpose.

8. The Bill now introduced is restricted in its operation to publications in oriental languages. Its chief provisions will take effect only in those parts of British India to which they may be specially extended by the Governor General in Council, and will cease to have effect in those parts whenever the Governor General in Council so directs.

9. The system of check it establishes in the case of newspapers in oriental languages published in British India is as follows:

First.—The Magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any such newspaper to enter into a bond binding himself not to print or publish in such newspaper anything likely to excite feelings of disaffection to the Government or antipathy between persons of different races, castes, religions or sects, and not to use such paper for purposes of extortion. The Magistrate may further require the amount of this bond to be deposited in money or securities.

Secondly.—If any newspaper (whether a bond has been taken in respect of it or not) at any time contains any matter of the description just mentioned, or is used for purposes of extortion, the Local Government may warn such newspaper by a notification in the Gazette, and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c., of such newspaper, and when any deposit has been made may declare such deposit forfeited.

Thirdly.—As the provisions regarding the deposit of security and the forfeiture of the deposit would, perhaps, be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take his paper out of the operation of this portion of the Act for such time as he pleases by undertaking to submit his proofs to an officer appointed by the Government before publication, and to publish nothing which such officer objects to.

Any publisher may, if he chooses, do this at the time when he is called upon to deposit security; and if he does so, no security can be demanded from him.

Again, if he does not choose to avail himself of this provision at that stage, he may subsequently, in the event of a warning being issued against him, offer such an undertaking, and if the Magistrate accepts it, the proceedings are at an end.

10. As regards books, pamphlets, &c., printed in British India, containing matter of the description above referred to or used for purposes of extortion, the Bill gives the Local Government a power to seize them and the presses at which they are printed.

11. Newspapers and books published out of British India but circulated in British India remain. And in regard to them the Bill provides—

first, that if they contain matter of the nature already referred to or are used for purposes of extortion, the Local Government may seize them; and

secondly, that the Governor General in Council may prohibit their importation altogether.

12. The only other points calling for special notice are that an appeal is given to the Governor General in Council against anything done by a Local Government or any inferior authority; that declarations of forfeitures and other proceedings under the Act are made final and conclusive, subject only to such appeal; and that penalties are provided for printing or publishing a newspaper without executing a bond or making a deposit after such bond or deposit has been required, and for breach of an undertaking to submit proofs to a Government officer.

A. J. ARBUTHNOT.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th Mareh 1878, and is hereby promulgated for general information:—

ACT No. X OF 1878.

An Act for the levy of Additional Rates on land in the Central Provinces.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Central Provinces Additional Rates Act, 1878:"

Local extent.

It extends only to the territories administered by the Chief Commissioner of the Central Provinces;

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Additional rate on estates.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1) in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate;

(2) in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision and an assessment at full rates were made, would be assessed as land-revenue on the estate.

Recovery of rates.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

Rates to be credited to Local Government.

4. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

5. From the sums so credited the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories: or if the Governor General in Council so directs, in any other part of British India.

Appropriation for increasing revenue available for relief and prevention of famine.

The residue of the said sums after such appropriation may be applied by the Chief Commissioner, subject to the control of the Governor General in Council, to such local works likely to promote the public health, comfort or convenience as the Chief Commissioner thinks fit.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time—

Supplementary powers of Chief Commissioner.

(*a*) determine by what instalments and at what times any rate under this Act shall be payable, by whom it shall be assessed, collected and paid, and what portion (if any) thereof, paid by any person in respect of an estate, may be recovered by such person from any other persons having any interest in such estate;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt wholly or in part any portion of the said territories from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act, and cancel any exemption under this clause;

(*d*) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT NO. XI OF 1878.

THE INDIAN ARMS ACT, 1878.

CONTENTS.

PREAMBLE.

I.—Preliminary.

SECTIONS.
1. Short title.
Local extent.
Savings.
2. Commencement.
3. Repeal of enactments.
4. Interpretation-clause.

II.—Manufacture, Conversion, and Sale.

SECTIONS.
5. Unlicensed manufacture, conversion and sale prohibited.

III.—Import, Export and Transport.

6. Unlicensed importation and exportation prohibited.
Importation and exportation of arms and ammunition for private use.
7. Sanction of Local Government required to warehousing of arms, &c.
8. Levy of duties on arms, &c., imported by sea.
9. Power to impose duty on import by land.
10. Power to prohibit transport.
Transhipment of arms.
11. Power to establish searching-stations.
12. Arrest of persons conveying arms, &c., under suspicious circumstances.
Procedure where arrest made by person not a Magistrate or a Police-officer.

IV.—Going armed and possessing Arms, &c.

13. Prohibition of going armed without license.
14. Unlicensed possession of fire-arms, &c.
15. Possession of arms of any description without license prohibited in certain places.
16. Arms of which possession has become unlawful to be deposited at Police-station.

V.—Licenses.

17. Power to make rules as to licenses.
18. Cancelling and suspension of license.

VI.—Penalties.

19. For breach of sections 5, 6, 10, 13 to 17.
20. For secret breaches of sections 5, 6, 10, 14 and 15.
For concealing arms, &c.
21. For breach of license.
22. For knowingly purchasing arms, &c., from unlicensed person.
For delivering arms, &c., to person not authorized to possess them.
23. Penalty for breach of rule.
24. Power to confiscate.

VII.—Miscellaneous.

25. Search and seizure by Magistrate.
26. Seizure and detention by Local Government.
27. Power to exempt.
28. Information to be given regarding offences.
29. Sanction required to certain proceedings under section 19, clause (*f*).
30. Searches in the case of offences against section 19, clause (*f*), how conducted.
31. Operation of other laws not barred.
32. Power to take census of fire-arms.
33. Notice and limitation of proceedings.

THE FIRST SCHEDULE.
THE SECOND SCHEDULE.

An Act to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows:—

Preamble.

I.—Preliminary.

1. This Act may be called "The Indian Arms Act, 1878"; and it extends to the whole of British India.

Short title.

Local extent.

But nothing herein contained shall apply to—

Savings.

(*a*) arms, ammunition or military stores on board any sea-going vessel and forming part of her ordinary armament or equipment, or

(*b*) the manufacture, conversion, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

2. This Act shall come into force on such day as the Governor General in Council by notification in the *Gazette of India* appoints.

Commencement.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions, and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

Repeal of enactments.

And all such authorities, permissions, licences and exemptions shall, except as otherwise provided by this Act, continue in force for the periods for which they may have been given or granted respectively, or, where no such period is expressly fixed, for one year from the date on which this Act comes into force, and shall then cease to have effect.

4. In this Act unless there be something repugnant in the subject or context—

Interpretation-clause.

"Cannon" includes also all howitzers, mortars wall pieces, mitrailleuses and other ordnance and machine-guns, all parts of the same, and all carriages, platforms and appliances for mounting, transporting and serving the same:

"Arms" includes fire-arms, bayonets, swords, daggers, spears, spear-heads and bows and arrows, also cannon and parts of arms, and machinery for manufacturing arms:

"Ammunition" includes also all articles specially designed for torpedo service and submarine mining, rockets, guncotton, dynamite, lithofracteur and other explosive or fulminating material, gunflints, gunwads, percussion caps, fuses, and friction tubes, all parts of ammunition and all machinery for manufacturing ammunition, but does not include lead, sulphur or saltpetre:

"Military stores" in any section of this Act as applied to any part of British India means any military stores to which the Governor General in Council may from time to time by notification in the *Gazette of India* specially extend such section in such part, and includes also all lead, sulphur, saltpetre and other material to which the Governor General in Council may from time to time so extend such section.

"License" means a license granted under this Act, and "licensed" means holding such license:

II.—Manufacture, Conversion and Sale.

5. No person shall manufacture, convert, or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

Unlicensed manufacture, conversion and sale prohibited.

Nothing herein contained shall prevent any person from selling any arms or ammunition which he lawfully possesses for his own private use to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition to any person other than a person entitled to possess the same by reason of an exemption under section twenty-seven of this Act shall, without unnecessary delay, give to the Magistrate of the district or to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

6. No person shall bring or take by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Unlicensed importation and exportation prohibited.

Nothing in the first clause of this section extends to arms (other than cannon) or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf by name or in virtue of his office may at any time detain such arms or ammunition until he receives the orders of the Local Government thereon.

Importation and exportation of arms and ammunition for private use.

Explanation.—Arms, ammunition and military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are taken out of and brought into British India within the meaning of this section.

7. Notwithstanding anything contained in the Sea-customs Act, 1878, no arms, ammunition or military stores shall be deposited in any warehouse licensed under section 16 of that Act without the sanction of the Local Government.

Sanction of local Government required to warehousing of arms, &c.

8. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles mentioned in the second schedule hereto annexed when imported by sea, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule:

Levy of duties on arms, &c., imported by sea.

Provided that no duty in excess of ten per cent. *ad valorem* shall be levied upon any of the said articles imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same:

Provided also that when any articles which have been otherwise imported and upon which duty has been levied or is leviable under this section are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Power to impose duty on import by land.

9. The Governor General in Council may from time to time by notification in the *Gazette of India* direct that duties not exceeding those specified in the second schedule hereto annexed shall be levied upon any articles mentioned in that schedule and brought by land into any part of British India, and may in like manner cancel any such notification.

Power to prohibit transport.

10. The Governor General in Council may from time to time by notification in the *Gazette of India*—

(*a*) regulate or prohibit the transport of any description of arms, ammunition or military stores over the whole of British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(*b*) cancel any such notification.

Transhipment of arms.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

Power to establish searching stations.

11. The Local Government with the previous sanction of the Governor General in Council may, at any places along the boundary line between British India and Foreign territory and at such distance within such line as it deems expedient, establish searching posts at which all vessels, carts and baggage animals and all boxes, bales and packages in transit may be stopped and searched for arms, ammunition and military stores by any officer empowered by such Government in this behalf by name or in virtue of his office.

Arrest of persons conveying arms, &c., under suspicious circumstances.

12. When any person is found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose, any person may without warrant apprehend him and take such arms, ammunition or military stores from him.

Procedure where arrest made by person not a Magistrate or a Police-officer.

Any person so apprehended and any arms, ammunition or military stores so taken by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer and all arms and ammunition seized by or delivered to any such officer under this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

Prohibition of going armed without license.

13. No person shall go armed with any arms except under a license and to the extent and in the manner permitted thereby.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate, Police-officer or other person empowered by the Local Government in this behalf by name or by virtue of his office.

Unlicensed possession of fire-arms, &c.

14. No person shall have in his possession or under his control any cannon or fire-arms, or any ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

During the three months next following the date on which this Act comes into force nothing in the former part of this section shall apply to the possession by any person of any fire-arms, ammunition or military stores in any place to which section 32, clause 2, of Act No. XXXI of 1860 does not apply at such date.

Any person having within the said period of three months any fire-arms, ammunition or military stores in his possession in any such place may, and any person having at the expiry of the same period any fire-arms, ammunition or military stores in his possession in any such place without a license shall, deposit the same with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within the year next following the date on which this Act comes into force, obtain a licence authorizing him to possess such thing and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

Possession of arms of any description without license prohibited in certain places.

15. In any place to which section 32, clause 2 of Act No. XXXI of 1860, applies at the time this Act comes into force, or to which the Local Government, with the previous sanction of the Governor General in Council, may by notification in the local official Gazette specially extend this section, no person shall have in his possession any arms of any description except under a license and in the manner and to the extent permitted thereby.

Arms of which possession has become unlawful to be deposited at police-station.

16. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation or expiry of a license or by the issue of a notification under section fifteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within three years from the date on which such thing is so deposited produce a license authorising him to possess the same and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

V.—Licenses.

Power to make rules as to licenses.

17. The Governor General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(*a*) fix the period for which such license shall continue in force;

(*b*) fix a fee payable by stamp or otherwise in respect of any such license granted in a place to which section 32, clause 2, of Act No. XXXI of 1860 applies at the time this Act comes into force, or in respect of any such license other than a license for possession granted in any other place;

(*c*) direct that the holder of any such license other than a license for possession shall keep a record or account in such form as the Local Government may prescribe of anything done under such license, and exhibit such record or account when called upon by an officer of Government to do so;

(*d*) empower any officer of Government to enter and inspect any premises in which arms, ammunition or military stores are manufactured or kept by any person holding a license of the description referred to in section five or section six;

(*e*) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any officer of Government so empowered, and

(*f*) require the person holding any license or acting under any license to produce the same, and to produce or account for the arms, ammunition or military stores covered by the same when called upon by an officer of Government so to do:

Cancelling and suspension of license.

18. Any license may be cancelled or suspended—

(*a*) by the officer by whom the same was granted, or by any authority to which he may be subordinate, or by any Magistrate of a district or commissioner of police in a presidency town, within the local limits of whose jurisdiction the holder of such license may be, when, for reasons to be recorded in writing, such officer, authority, Magistrate or commissioner deems it necessary for the security of the public peace to cancel or suspend such license; or

(*b*) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; and

the Local Government may at its discretion by a notification in the local official Gazette cancel or suspend all or any licenses throughout the whole or any portion of the territories under its administration.

VI.—Penalties.

For breach of sections 5, 6, 10, 13 to 17.

19. Whoever commits any of the following offences (namely)—

(*a*) manufactures, converts or sells, or keeps, offers or exposes for sale any arms, ammunition or military stores in contravention of the provisions of section five;

(*b*) fails to give notice as required by the same section;

(*c*) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six;

(*d*) transports any arms, ammunition or military stores in contravention of a regulation or prohibition issued under section ten;

(*e*) goes armed in contravention of the provisions of section thirteen;

(*f*) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section fourteen or section fifteen;

(*g*) intentionally makes any false entry in a record or account which by a rule made under section seventeen, clause (*c*), he is required to keep;

(*h*) intentionally fails to exhibit anything which by a rule made under section seventeen, clause (*e*), he is required to exhibit; or

(*i*) fails to deposit arms, ammunition or military stores, as required by section fourteen or section sixteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

For secret breaches of sections 5, 6, 10, 14 and 15.

20. Whoever does any act mentioned in clause (*a*), (*c*), (*d*) or (*f*) of section nineteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or to any person employed upon a Railway or to the servant of any public carrier,

For concealing arms, &c.

and whoever, on any search being made under section twenty-five, conceals or attempts to conceal any arms, ammunition or military stores,

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

For breach of license.

21. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section nineteen or section twenty, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

For knowingly purchasing arms, &c., from unlicensed person.

22. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed or authorized under the proviso to section five to sell the same; or

For delivering arms, &c., to person not authorized to possess them.

delivers any arms, ammunition or military stores into the possession of any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

23. Any person violating any rule made under this Act, and for the violation of which no penalty is provided by this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Penalty for breach of rule.

24. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition or military stores, it shall be in the discretion of the convicting Court or Magistrate further to direct that the whole or any portion of such arms, ammunition or military stores, and any vessel, cart or baggage animal used to convey the same, and any box, package or bale in which the same may have been concealed, together with the other contents of such box, package or bale, shall be confiscated.

Power to confiscate.

VII.—Miscellaneous.

25. Whenever any Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

Search and seizure by Magistrate.

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, although covered by a license, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, a Magistrate, or by or in the presence of some officer, specially empowered in this behalf by name or in virtue of his office by the Local Government.

26. The Local Government may at any time order or cause to be seized any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

Seizure and detention by Local Government.

27. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

Power to exempt.

(*a*) exempt any person by name or in virtue of his office or any class of persons or exclude any description of arms or ammunition or withdraw any part of British India, from the operation of any prohibition or direction contained in this Act; and

(*b*) cancel any such notification and again subject the persons or things or the part of British India comprised therein to the operation of such prohibition or direction.

28. Every person aware of the commission of any offence punishable under this Act, shall in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information of the same to the nearest Police-officer or Magistrate, and

Information to be given regarding offences.

every person employed upon any railway or by any public carrier shall, in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information to the nearest Police-officer regarding any box, package or bale in transit which he may have reason to suspect contains arms, ammunition or military stores in respect of which an offence against this Act has been or is being committed.

29. Where an offence punishable under section nineteen, clause (*f*), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district or in a presidency town of the commissioner of police.

Sanction required to certain proceedings under section 19, cl. (*f*).

30. Where a search is to be made under the Code of Criminal Procedure or the Presidency Magistrates Act 1877 in the course of any proceedings instituted in respect of an offence punishable under section nineteen, clause (*f*), such search shall, notwithstanding anything contained in the said Code or Act, be made in the presence of some officer specially appointed by name or in virtue of his office by the Local Government in this behalf, and not otherwise.

Searches in the case of offences against section 19, cl. (*f*), how conducted.

31. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by this Act: Provided that no person shall be punished twice for the same offence.

Operation of other laws not barred.

32. The Local Government may from time to time by notification in the local official Gazette direct a census to be taken of all fire-arms in any local area, and empower any person by name or in virtue of his office to take such census.

Power to take census of fire-arms.

On the issue of any such notification, all persons possessing any such arms in such area shall furnish to the person so empowered such information as he may require in reference thereto, and shall produce such arms to him if he so requires.

Any person refusing or neglecting to produce any such arms when so required, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

33. No proceeding other than a suit shall be commenced against any person for any thing done in pursuance of this Act, without having given him at least one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of such cause.

Notice and limitation of proceedings.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited." Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872	The Santhál Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

(See Section 8.)

	Rs.	As.
(1) Fire-arms other than pistols, for each	50	
(2) Barrels for the same, whether single or double, for each	30	
(3) Pistols for each	15	
(4) Barrels for the same, whether single or double, for each	10	
(5) Springs used for fire-arms, for each...	8	
(6) Gun-stocks, sights, blocks and rollers, for each	5	
(7) Revolver-breeches, for each cartridge which they will carry ...	2	8
(8) Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each ...	1	8
(9) Machines for making or loading or closing cartridges, for each ...	10	
(10) Machines for capping cartridges, for each	2	8

Exception.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of this schedule when they appertain to a fire-arm falling under the 1st or 3rd head and are fitted into the same case with such fire-arm.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 23, 1878. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VII OF 1878.

THE INDIAN FOREST BILL, 1877.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Commencement.
   Extension.
   Repeal of enactments.
2. Interpretation-clause.

CHAPTER II.

OF RESERVED FORESTS.

3. Power to reserve forests.
4. Notification by Local Government.
5. Bar of accrual of forest-rights.
6. Proclamation by Forest Settlement Officer.
7. Enquiry by Forest Settlement Officer.
8. Powers of Forest Settlement Officer.
9. Extinction of rights.
10. Power to acquire land over which right is claimed.
11. Order on claims to rights of pasture or to forest-produce.
12. Record to be made by Forest Settlement Officer.
13. Record where he admits claim.

SECTIONS.

14. Exercise of rights admitted.
15. Commutation of rights.
16. Appeal from order passed under section 10, 11, 14 or 15.
17. Appeal under section 16.
18. Pleaders.
19. Notification declaring forest reserved.
20. Publication of translation of such notification in neighbourhood of forest.
21. Power to revise arrangement made under section 14 or 17.
22. No right acquired over Reserved Forest, except as here provided.
23. Rights not to be alienated without sanction.
24. Power to stop ways and water-courses in reserved forests.
25. Acts prohibited in such forests.
26. Power to declare forest no longer reserved.

CHAPTER III.

OF VILLAGE-FORESTS.

27. Formation of village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

28. "Protected Forests."
29. Power to issue notification—
   (*a*) reserving trees,
   (*b*) closing forest,
   (*c*) prohibiting collection of forest-produce, &c., breaking up or clearing of land.
30. Publication of translation of such notification in neighbourhood.
31. Power to make rules for protected forests.
32. Penalties for acts in contravention of notification under section 29.
33. Nothing in this chapter to prohibit acts done in certain cases.

CHAPTER V.

FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

SECTIONS.

34. Forests under conservancy administration when this Act comes into force.

CHAPTER VI.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. Protection of forests for special purposes.
36. Power to assume management of forests.
37. Expropriation of forests in certain cases.
38. Protection of forests at request of owners.

CHAPTER VII.

OF THE DUTY ON TIMBER.

39. Power to impose duty on timber.
Power to fix value for *ad valorem* duty.
40. Limit not to apply to purchase-money or royalty.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. Power to make rules to regulate transit of forest-produce.
42. Penalty for breach of rules made under section 41.
43. Government and forest-officers not liable for damage to forest-produce at depôt.
44. All persons bound to aid in case of accident at depôt.

CHAPTER IX.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. Certain kinds of timber to be deemed property of Government until title thereto proved, and may be collected accordingly.
46. Notice to claimants of drift-timber.
47. Procedure on claim preferred to such timber. On rejection of claim to such timber, claimant may institute suit.
48. Disposal of unclaimed timber.
49. Government and its officers not liable for damage to such timber.
50. Payments to be made by claimant before timber is delivered to him.
51. Power to make rules and prescribe penalties.

CHAPTER X.

PENALTIES AND PROCEDURE.

52. Seizure of property liable to confiscation. Application for confiscation.
53. Procedure thereupon.
54. Forest-produce, tools, &c., when liable to confiscation.
55. Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

SECTIONS.

56. Procedure when offender not known, or cannot be found.
57. Procedure as to perishable property seized under section 52.
58. Appeal from orders under sections 54, 55 and 56.
59. Property when to vest in Government.
60. Saving of power to release property seized.
61. Punishment for wrongful seizure.
62. Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.
63. Power to arrest without warrant.
64. Power to prevent commission of offence.
65. Power to try offences summarily.
66. Operation of other laws not barred.
67. Power to compound offences.
68. Presumption that forest-produce belongs to Government.

CHAPTER XI.

CATTLE-TRESPASS.

69. Cattle-trespass Act, 1871, to apply.
70. Power to alter fines fixed by that Act.

CHAPTER XII.

OF FOREST-OFFICERS.

71. Local Government may invest Forest-officers with certain powers.
72. Forest-officers deemed public servants.
73. Indemnity for acts done in good faith.
74. Forest-officers not to trade.

CHAPTER XIII.

SUBSIDIARY RULES.

75. Additional powers to make rules.
76. Penalties for breach of rules.
77. Rules when to have force of law.

CHAPTER XIV.

MISCELLANEOUS.

78. Persons bound to assist Forest-officer and Police-officers.
79. Management of forests the joint property of Government and other persons.
80. Failure to perform service for which a share in produce of Government forest is enjoyed.
81. Recovery of money due to Government.
82. Lien on forest-produce for such money. Power to sell such produce.
88. Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

SCHEDULE.

An Act to amend the law relating to Forests, the transit of forest-produce, and the duty leviable on timber.

WHEREAS it is expedient to amend the law relating to Forests, the transit of forest-produce and the duty leviable on timber; It is hereby enacted as follows:— Preamble.

CHAPTER I.

PRELIMINARY.

1. This Act may be called "The Indian Forest Act, 1878:" Short title.

It shall come into force at once in the territories respectively administered by the Governor of Bombay in Council, the Lieutenant-Governors of the Lower Provinces, the North-Western Provinces, and the Panjáb, (except the District of Hazára), and the Chief Commissioners of Oudh, the Central Provinces and Assam. Commencement.

And any other Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the local official Gazette, this Act to all or any of the territories for the time being under its administration. Extension.

On and from the date on which this Act comes into force in any of the said territories, the enactments mentioned in the schedule hereto annexed shall be repealed in such territories. But all rules made under or validated by any of the said enactments and in force at the date of such repeal shall, so far as they are consistent with this Act, be deemed to have been made and published hereunder. Repeal of enactments.

2. In this Act, unless there be something repugnant in the subject or context,— Interpretation-clause.

"Forest-officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered by the Governor General in Council or the Local Government in this behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or to do anything required by this Act or any rule made under this Act to be done by a Forest-officer: "Forest-officer."

"Tree" includes bamboos, stumps and brushwood: "Tree."

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood, whether cut up, or fashioned or hollowed-out for cart-wheels, mortars, canoes or other purposes or not: "Timber."

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say,— "Forest-produce."

minerals (including limestone and laterite), surfacesoil, trees, timber, grass, peat, canes, creepers, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and coccons, shells, skins, tusks, bones and horns:

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act: "Forest-offence."

"Cattle" includes elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids: "Cattle."

"River" includes streams, canals, creeks and other channels, natural or artificial. "River."

CHAPTER II.

OF RESERVED FORESTS.

3. The Local Government may from time to time constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided. Power to reserve forests.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government may publish a notification in the local official Gazette— Notification by Local Government.

(*a*) declaring that it is proposed to constitute such land a reserved forest;

(*b*) specifying the limits of such forest; and

(*c*) appointing an officer (hereinafter called "the Forest Settlement Officer") to inquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person in or over any land comprised within such limits, or in or over any forest-produce, and to deal with the same as provided in this chapter.

Explanation 1.—For the purpose of clause (*b*) of this section, it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

The officer appointed under clause (*c*) of this section shall ordinarily be a person not holding any forest-office except that of Forest Settlement Officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a person holding any forest-office except as aforesaid, to perform the duties of a Forest Settlement Officer under this Act.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired in or over the land comprised in such notification, except by succession or under a grant or contract in writing made or entered into by or on behalf of Government or some person in whom such right was vested when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land. Bar of accrual of forest-rights.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country, in every town and village in the neighbourhood of the land comprised therein, a proclamation— Proclamation by Forest Settlement Officer.

(*a*) specifying the limits of the proposed forest;

(*b*) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and

(*c*) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right mentioned in section four or five either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

Enquiry by Forest Settlement Officer.

7. The Forest Settlement Officer shall take down in writing all statements made under section six, and shall, at some convenient place, enquire into all claims duly preferred under that section, and the existence of any rights mentioned in section four or five and not claimed under section six, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

Powers of Forest Settlement Officer.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

(*a*) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same; and

(*b*) the powers of a Civil Court in the trial of suits.

Extinction of rights.

9. Rights in respect of which no claim has been preferred under section six, and of the existence of which no knowledge has been acquired by enquiry under section seven, shall be extinguished, unless before the notification under section nineteen is published the person claiming them satisfies the Forest Settlement Officer that he had sufficient cause for not preferring such claim within the period fixed under section six.

Power to acquire land over which right is claimed.

10. In the case of a claim to a right in or over any land, other than a right of way or pasture or to forest-produce or a watercourse, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(*a*) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(*b*) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(*c*) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(*d*) the Collector, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land, or partly in land and partly in money.

Order on claims to rights of pasture or to forest-produce.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

Record to be made by Forest Settlement Officer.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,—

(*a*) the name, father's name, caste, residence and occupation of the person claiming the right;

(*b*) the designation, position and area of all fields or groups of fields (if any), and the designation and position of all buildings (if any), in respect of which the exercise of such rights is claimed.

Record where he admits claim.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

Exercise of rights admitted.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted. For this purpose, the Forest Settlement Officer may—

(*a*) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right of pasture or to forest-produce (as the case may be) to the extent so admitted; or

(*b*) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient, for the purposes of the claimants; or

(*c*) record an order, continuing to such claimants a right of pasture or to forest-produce (as the case may be), to the extent so admitted, at such seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

Commutation of rights.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

Appeal from order passed under section 10, 11, 14 or 15.

16. Any person who has made a claim under this Act, or any Forest-officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy Commissioner, as the Local Government may from time to time, by notification in the local official Gazette, appoint by name, or as holding an office, to hear appeals from such orders:

Provided that if the Local Government establishes (as it is hereby empowered to do) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government, such appeals shall be presented to such Court.

Appeal under section 16.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it without delay to the authority competent to hear the same.

If the appeal be to an officer appointed under section sixteen, it shall be heard in the manner prescribed for the time being for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest-court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal, and shall give notice thereof to the parties, and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

Pleaders.

18. The Local Government, or any person who has made a claim under this Act, may appoint any person to appear, plead and act on its or his behalf before the Forest Settlement Officer, or the appellate officer or Court, in the course of any inquiry or appeal under this Act.

Notification declaring forest reserved.

19. When the following events have occurred (namely),—

(*a*) the period fixed under section six for preferring claims has elapsed, and all claims (if any) made within such period have been disposed of by the Forest Settlement Officer; and

(*b*) if such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(*c*) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the local official Gazette, specifying definitely, according to boundary-marks erected or otherwise, the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

Publication of translation of such notification in neighbourhood of forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the country to be published in every town and village in the neighbourhood of the forest.

Power to revise arrangement made under section 14 or 17.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made under section fourteen or seventeen, and may, for this purpose, rescind or modify any order made under section fourteen or seventeen, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

No right acquired over Reserved Forest, except as here provided.

22. No right of any description shall be acquired in or over a Reserved Forest, except by succession or under a grant or contract in writing made by or on behalf of the Government or of some person in whom such right was vested when the notification under section nineteen was issued.

Rights not to be alienated without sanction.

23. Notwithstanding anything contained in section twenty-two, no right continued under section fourteen, clause (*c*), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

Power to stop ways and water-courses in reserved forests.

24. The Forest-officer may from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf, stop any public or private way or water-course in a Reserved Forest; provided, that a substitute for the way or water-course so stopped, which the Local Government deems to be reasonably convenient, already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

Acts prohibited in such forests.

25. Any person who—

(*a*) makes any fresh clearing prohibited by section five, or

(*b*) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same; or who, in a Reserved Forest,

(*c*) kindles, keeps or carries any fire except at such seasons as the Forest-officer may from time to time notify in this behalf;

(*d*) trespasses or pastures cattle or permits cattle to trespass;

(*e*) causes any damage by negligence in felling any tree or cutting or dragging any timber;

(*f*) fells, girdles, lops, taps or burns any tree, or strips-off the bark or leaves from, or otherwise damages, the same;

(*g*) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process or removes, any forest-produce;

(*h*) clears or breaks up any land for cultivation, or any other purpose; or,

(*i*) in contravention of any rules which the Local Government may from time to time prescribe, kills or catches elephants, hunts, shoots, fishes, poisons water, or sets traps or snares;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both, in addition to such compensation for damage done to the forest as the convicting Court may direct to be paid.

Nothing in this section shall be deemed to prohibit (*a*) any act done by permission in writing of the Forest-officer, or under any rule made by the Local Government; or (*b*) the exercise of any right continued under section fourteen, clause (*c*), or created by grant or contract in writing made by or on behalf of Government under section twenty-two.

Whenever fire is caused wilfully or by gross negligence in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights of pasture or to forest-produce shall be suspended for such period as it thinks fit.

26. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act shall cease to be a Reserved Forest.

Power to declare forest no longer reserved.

From the date so fixed, such forest or portion shall cease to be reserved; but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

CHAPTER III.

OF VILLAGE-FORESTS.

27. The Local Government may from time to time assign to any village-community the rights of Government to or over any land which has been constituted a Reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

Formation of village-forests.

The Local Government may from time to time make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber or other forest-produce, or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (so far as they are consistent with the rules so made) apply to Village-forests.

CHAPTER IV.

OF PROTECTED FORESTS.

28. The Local Government may from time to time, by notification in the local official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

"Protected Forests."

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in or over the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Provided that, if in the case of any forest-land or waste-land, the Local Government thinks that such enquiry and record are necessary, but that they will occupy such length of time as that the rights of Government will in the meantime be endangered, the Local Government may (pending such enquiry and record) declare such land to be a protected forest, but so as not to abridge or affect any existing rights of individuals or communities.

29. The Local Government may from time to time, by notification in the local official Gazette,—

Power to issue notification—

(*a*) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification;

reserving trees,

(*b*) declare that a portion of such forest be closed for such term not exceeding twenty years as the Local Government thinks fit, and that the rights of private persons (if any) over such portion shall be suspended during such term: provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed;

closing forest,

(*c*) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process, or removal, of any forest-produce, in any such forest, and the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest: and

prohibiting collection of forest-produce, &c.

and breaking up or clearing of land.

(*d*) alter or cancel such declaration or prohibition.

30. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district, of every notification issued under section twenty-nine, to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

Publication of translation of such notification in neighbourhood.

31. The Local Government may from time to time make rules to regulate the following matters:—

Power to make rules for protected forests.

(*a*) the cutting, sawing, conversion and removal of trees and timber, and the collection, manufacture and removal of forest-produce, from protected forests;

(*b*) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take trees, timber or other forest-produce for their own use, and the production and return of such licenses by such persons;

(*c*) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade, and the production and return of such licenses by such persons;

(*d*) the payments (if any) to be made by the persons mentioned in clauses (*b*) and (*c*) of this section, for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(*e*) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(*f*) the examination of forest-produce passing out of such forests;

(*g*) the clearing and breaking up of land for cultivation or other purposes in such forests;

(*h*) the protection from fire of timber lying in such forests and of trees reserved under section twenty-nine;

(*i*) the cutting of grass and pasturing of cattle in such forests;

(*j*) killing or catching elephants, hunting, shooting, fishing, poisoning water, and setting traps or snares in such forests;

(*k*) the protection and management of any portion of a forest closed under section twenty-nine;

(*l*) the exercise of rights referred to in section twenty-eight.

32. Any person who commits any of the following offences:—

Penalties for acts in contravention of notification under section 29.

(*a*) fells, girdles, lops, taps or burns any tree reserved under section twenty-nine, or strips off the bark or leaves from, or otherwise damages, any such tree;

(*b*) contrary to any prohibition under section twenty-nine, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(*c*) contrary to any prohibition under section twenty-nine, breaks up or clears for cultivation or any other purpose any land in any protected forest;

(*d*) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section twenty-nine, whether standing, fallen or felled, or to any closed portion of such forest;

(*e*) leaves burning any fire kindled by him in the vicinity of any such trees or closed portion;

(*f*) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(*g*) permits cattle to damage any such tree;

(*h*) infringes any rule made under section thirty-one,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

33. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-one, or (except as regards any portion of a forest closed under section twenty-nine) in the exercise of any right recorded under section twenty-eight.

Nothing in this chapter to prohibit acts done in certain cases.

CHAPTER V.

FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

34. Within twelve months from the date on which this Act comes into force in the territories administered by any Local Government, such Government shall, after consideration of the rights of the Government and private persons in all forest-lands or waste-lands then under its executive control for purposes of Forest Conservancy, determine which of such lands (if any) can, according to justice, equity and good conscience, be classed as Reserved Forests or Protected Forests under this Act, and declare, by notification in the local official Gazette, any lands so classed to be Reserved or Protected Forests, as the case may be:

Forests under Conservancy Administration when this Act comes into force.

Provided that such declaration shall not affect any rights of the Government or private persons to or over any land or forest-produce in any such forest, which have, previous to the date of such declaration, been enquired into, settled and recorded in a manner which the Local Government thinks sufficient:

Provided also that if any such rights have not on such date been so enquired into, settled and recorded, the Local Government shall direct that the same shall be enquired into, settled and recorded in the manner provided by this Act for Reserved or Protected Forests, as the case may be; and until such enquiry, settlement and record have been completed, no such declaration shall abridge or affect such rights.

CHAPTER VI.

OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. The Local Government may from time to time, by notification in the local official Gazette, regulate or prohibit in any forest or waste-land—

Protection of forests for special purposes.

(*a*) the breaking up or clearing of land for cultivation;

(*b*) the pasturing of cattle;

(*c*) the firing or clearing of the vegetation;

when such regulation or prohibition appears necessary for any of the following purposes:—

First.—For protection against storms, winds, rolling stones, floods and avalanches;

Second.—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel;

Third.—For the maintenance of a water-supply in springs, rivers and tanks;

Fourth.—For the protection of roads, bridges, railways and other lines of communication;

Fifth.—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any forest or waste-land, such work as it thinks fit:

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

Power to assume management of forests.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The nett profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

Expropriation of forests in certain cases.

37. In any case under this chapter in which the Local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

Protection of forests at request of owners.

38. The owner of any land or, if there be more than one owner thereof, the owners of shares therein amounting in the aggregate to at least two-thirds thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

(*a*) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon; or

(*b*) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

CHAPTER VII.

OF THE DUTY ON TIMBER.

Power to impose duty on timber.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates, as it may from time to time prescribe by notification in the local official Gazette on all timber—

(*a*) which is produced in British India, and in respect of which the Government has any right;

(*b*) which is brought from any place beyond the frontier of British India.

Power to fix value for *ad valorem* duty.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber, which, at the time when this Act comes into force in any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

Limit not to apply to purchase-money or royalty.

40. Nothing in this chapter shall be deemed to limit the amount (if any) chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

CHAPTER VIII.

OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

Power to make rules to regulate transit of forest-produce.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may from time to time make rules to regulate the transit of all timber and other forest-produce.

Such rules may (among other matters)—

(*a*) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(*b*) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass;

(*c*) provide for the issue, production and return of such passes and for the payment of fees therefor;

(*d*) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee, royalty or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(*e*) provide for the establishment and regulation of depôts to which such timber or other produce

shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; and the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôt;

(*f*) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(*g*) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(*h*) prohibit absolutely or subject to conditions, within specified local limits, the establishment of saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(*i*) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

Penalty for breach of rules made under section 41.

42. The Local Government may by such rules prescribe as penalties for the infringement thereof imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, or after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

Government and forest officers not liable for damage to forest-produce at depôt.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

All persons bound to aid in case of accident at depôt.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

CHAPTER IX.

OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

Certain kinds of timber to be deemed property of Government until title thereto proved, and may be collected accordingly.

45. All timber found adrift, beached, stranded, or sunk;

all wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered or defaced by fire or otherwise, and

in such areas as the Local Government directs, all unmarked wood and timber,

shall be deemed to be the property of Government unless and until any person establishes his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the local official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

Notice to claimants of drift-timber.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than two months from the date of such notice, a written statement of such claim.

Procedure on claim preferred to such timber.

47. When any such statement is presented as aforesaid, the Forest-officer may, after making such enquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

On rejection of claim to such timber, claimant may institute suit.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

Disposal of unclaimed timber.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

Government and its officers not liable for damage to such timber.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under

section forty-five, and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

Payments to be made by claimant before timber is delivered to him.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to receive it such sum on account thereof as may be due under any rule made in pursuance of section fifty-one.

Power to make rules an prescribe penalties.

51. The Local Government may from time to time make rules to regulate the following matters (namely) :—

(*a*) the salving, collection and disposal of all timber mentioned in section forty-five;

(*b*) the use and registration of boats used in salving and collecting timber;

(*c*) the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;

(*d*) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe, as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

CHAPTER X.

PENALTIES AND PROCEDURE.

Seizure of property liable to confiscation.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence, may be seized by any Forest-officer or Police-officer.

Application for confiscation.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made:

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

Procedure thereupon.

53. Upon the receipt of any such report the Magistrate shall, with all convenient dispatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

Forest-produce, tools, &c., when liable to confiscation.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any forest-offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed shall, if it is the property of Government or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

Procedure when offender not known, or cannot be found.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

Procedure as to perishable property seized under section 52.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

Appeal from orders under sections 54, 55 and 56.

58. The officer who made the seizure under section fifty-two or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of any order passed under section fifty-four, fifty-five or fifty-six, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

Property when to vest in Government.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all incumbrances.

Saving of power to release property seized.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

Punishment for wrongful seizure.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary-marks.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

(*a*) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(*b*) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(*c*) alters, moves, destroys or defaces any boundary-mark of any forest or wasteland to which the provisions of this Act are applied,

shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

Power to arrest without warrant.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV of this Act, unless such act has been prohibited under section twenty-nine, clause (*c*).

Power to prevent commission of offence.

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

Power to try offences summarily.

65. The Magistrate of the District, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily, under the Code of Criminal Procedure, any forest-offence punishable only with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees, or both.

Operation of other laws not barred.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

Power to compound offences.

67. The Local Government may from time to time, by notification in the local official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable suspicion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-two a sum of money by way of compensation for any damage which may have been committed, and to release any property which has been seized as liable to confiscation on payment of the value thereof as estimated by such officer.

On the payment of such sum of money or such value or both as the case may be to such officer, the accused person, if in custody, shall be discharged the property seized shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt such person from prosecution on the same facts under any other law for the time being in force.

Presumption that forest-produce belongs to Government.

68. When in any proceedings taken under this Act, or in consequence of anything done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

CHAPTER XI.

CATTLE-TRESPASS.

Cattle-trespass Act, 1871, to apply.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

Power to alter fines fixed by that Act.

70. The Local Government may from time to time, by notification in the local official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say :—

For each elephant	ten rupees.
For each buffalo or camel ...	two „
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	one rupee.
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid ...	eight annas.

CHAPTER XII.

OF FOREST-OFFICERS.

Local Government may invest Forest-officers with certain powers.

71. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say :—

(*a*) power to enter upon any land and to survey, demarcate, and make a map of the same;

(*b*) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(*c*) power to issue a search-warrant under the Code of Criminal Procedure;

(*d*) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to receive and record evidence.

Any evidence recorded under clause (*d*) of this section shall be admissible in any subsequent trial before a Magistrate, provided that it has been taken in the presence of the accused person.

Forest-officers deemed public servants.

72. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

Indemnity for acts done in good faith.

73. No suit shall lie against any public servant for anything done by him in good faith under this Act.

Forest-officers not to trade.

74. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

CHAPTER XIII.

SUBSIDIARY RULES.

Additional powers to make rules.

75. The Local Government may from time to time make rules—

(*a*) to prescribe and limit the powers and duties of any Forest-officer under this Act;

(*b*) to regulate the rewards to be paid to officers and informers out of the proceeds of fines and confiscations under this Act;

(*c*) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(*d*) generally to carry out the provisions of this Act.

Penalties for breach of rules.

76. Any person breaking any rule under this Act, for the breach of which no special penalty is provided, shall be punished with imprisonment for a term which may extend to one month, or fine which may extend to five hundred rupees, or both.

Rules when to have force of law.

77. All rules made by the Local Government under this Act shall be published in the local official Gazette, and shall thereupon, so far as they are consistent with this Act, have the force of law:

Provided that no rule made under section twenty-seven, thirty-one or forty-one shall be so published without the previous sanction of the Governor General in Council.

CHAPTER XIV.

MISCELLANEOUS.

Persons bound to assist Forest-officer and Police-officers.

78. Every person who exercises any right in a Reserved or Protected Forest, or who is permitted to take any forest-produce therefrom, or to cut and remove timber or to pasture cattle in, such forest, and every person who is employed by any such person in such forest, and every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(*a*) in extinguishing any fire occurring in such forest;

(*b*) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(*c*) in preventing the commission in such forest of any forest-offence; and

(*d*) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

Management of forests the joint property of Government and other persons.

79. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Local Government may from time to time either

(*a*) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(*b*) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Local Government undertakes, under clause (*a*) of this section, the management of any forest, waste-land or produce, it may from time to time, by notification in the local official Gazette, declare that any of the provisions contained in chapters II and IV of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

Failure to perform service for which a share in produce of Government forest is enjoyed.

80. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

Recovery of money due to Government.

81. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

Lien on forest-produce for such money.

82. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

Power to sell such produce.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

Land required under this Act to be deemed to be needed for a public purpose under Land Acquisition Act.

83. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

SCHEDULE.

(*See section 1.*)

ENACTMENTS REPEALED.

Number and year of Act or Regulation.	Title.	Extent of Repeal.
Act VII of 1865	An Act to give effect to Rules for the management and preservation of Government forests.	So much as has not been repealed.
Act VII of 1869	An Act to give validity to certain Rules relating to forests in British Burma.	The whole.
Act XIII of 1873.	An Act to amend the law relating to timber floated down the rivers of British Burma.	So much as has not been repealed.
Regulation IX of 1874.	The Arakan Hill District Laws Regulations, 1874.	So far as it relates to Acts VII of 1865 and VII of 1869.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and is hereby promulgated for general information:—

ACT No. VIII OF 1878.

SEA CUSTOMS ACT, 1878.

CONTENTS.

PREAMBLE.

CHAPTER I.

PRELIMINARY.

SECTIONS.

1. Short title.
   Local extent.
   Commencement.
2. Repeal of enactments.
   References to enactments repealed.
   Saving of appointments, &c.
3. Interpretation.
4. Agent of owner of goods to be deemed owner for certain purposes.
5. When ship's agent may act for Master.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, &c.

6. Appointment of customs-officers.
   Suspension and dismissal of such officers.
7. Delegation of powers under section 6.
   Suspension and dismissal of subordinate officers.
8. Performance of duties of Customs-collector, where no Customs-house.
9. Power to make rules.
10. Customs-officers exempted from service on jury or inquest or as assessors.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. Power to appoint Ports, Wharves and Custom-houses.
12. Power to declare places to be Ports for coasting trade.
13. Power to declare that Foreign Ports shall be regarded as Customs-ports for certain purposes.
14. Power to declare Warehousing Ports.
15. Power to appoint public warehouses.
16. Power to license private warehouses.
    Form of application for license.
    Revocation of license.
17. Stations for Customs-officers to board and land.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

18. Prohibitions.
19. Power to prohibit or restrict importation or exportation of goods.

CHAPTER V.

SECTIONS.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Goods dutiable.
Proviso.
21. Goods partially composed of dutiable articles.
22. Power to fix tariff-values.
23. General power to exempt from Customs-duties.
Power to authorize, in special cases, exemption from duty.
24. Baggage in actual use.
25. Re-imported articles of country-produce.
Proviso.
26. Excise duty on importation of certain country goods.
27. Goods derelict and wreck.
28. Country provisions and stores may be shipped free of duty.
29. Owner to declare real value, &c., of goods in bill of entry or shipping-bill.
Power to require production of invoice, &c.
30. "Real value" defined.
31. Examination of *ad valorem* goods.
32. Procedure where such goods are undervalued by owner.
33. Abatement allowed on damaged goods.
Reduced duty how determined.
34. Deterioration of tariff valued goods.
35. No abatement when duty is levied on quantity.
36. Restriction on amendment of bill of entry or shipping bill.
37. Alteration of import-duty or tariff valuation.
38. Alteration of export-duty or tariff valuation.
39. Payment of duties short-levied or erroneously refunded.
40. No refund of charges erroneously levied or paid, unless claimed within three months.
41. Power to give credit for and keep account current of duties and charges.

CHAPTER VI.

DRAWBACK.

42. Drawback allowable on re-export.
Conditions for grant of drawback.
43. Drawback on goods exported to Customs-port and thence to Foreign Port.
Proviso.
44. Drawback of duties on wine and spirit allowed for officers of Navy.
45. Persons entering such wine or spirit for drawback to declare name and rank of officer claiming same.
46. Transfer of wine or spirit from one Naval officer to another.
47. Provisions and stores for Her Majesty's Navy.
48. Indian Marine and Marine-survey.
49. (*a*) Power to declare what goods are identifiable,
(*b*) and to prohibit drawback in case of specified Foreign Port.
50. When no drawback allowed.
51. Time to claim drawback.
When payment made.
52. Declaration by parties claiming drawback.

CHAPTER VII.

SECTIONS.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and entry of Vessel inwards.

53. Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.
Delivery of manifest when vessel anchors below place so fixed.
54. Delivery of manifest where no place has been so fixed.
55. Signature and contents of manifest.
Amendment of errors in manifest.
56. Duty of person receiving manifest.
57. Bulk not to be broken until manifest, &c., delivered, and vessel entered inwards.
58. Master, if required, to deliver bill of lading, &c., to Customs-collector and answer questions.
59. Special pass for breaking bulk.
60. Manifest, &c., may be delivered by ship's agent.

Entry outwards, port-clearance and departure of Vessels.

61. Order for entry outwards to be obtained before export-cargo is shipped.
62. No vessel to depart without port-clearance.
No pilot to take charge of vessel proceeding to sea without production of port-clearance.
63. Application for port-clearance.
Master on applying for port-clearance to deliver documents and answer questions.
64. Power to refuse port-clearance.
65. Grant of port-clearance.
66. Grant of port-clearance on security of ship's agent.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. Power to depute Customs-officer to board ships.
Duty of such officer.
68. Officer and servant to be received.
Accommodation of officer and servant.
69. Officers of Customs to have free access to every part of ship, and may seal and secure goods.
Power to authorize search and opening of locks.
70. Goods not to be shipped, discharged or water-borne except in presence of officer.
71. Period allowed for discharge and shipment of cargo.
Consequence of exceeding same.
Allowance for period during which vessel is laid up.
72. Goods not to be landed, &c, on Sundays or holidays, without permission, nor except within fixed hours.
73. Goods not to be shipped, &c., except at wharfs.
74. Power to exempt from sections 70 and 73.
75. Power to make rules regarding baggage and mails.
Landing-fees.

SECTIONS.

76. Boat-note.
77. Goods water-borne to be forthwith landed or shipped.
78. Such goods not to be transhipped without permission.
79. Power to prohibit plying of unlicensed cargo-boats.
Issue of licenses and registration of cargo-boats.
80. Power to require goods to be weighed or measured on board before landing or after shipment.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

81. Discharge of cargo may commence on receipt of due permission.
82. Goods not to leave ship unless entered in manifest.
83. Procedure in respect of goods not landed within time allowed.
84. Power to land small parcels.
Notice regarding unclaimed packages.
85. Power to permit immediate discharge.
86. Entry for home-consumption or warehousing.
87. Assessment of dutiable goods.
88. Procedure in case of goods not cleared or warehoused within four months after entry of vessel.
Power to direct sale of perishable goods.
Proviso.

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

89. Clearance for home-consumption.

CHAPTER XI.

WAREHOUSING.

Of the admission of goods into a warehouse.

90. Application to warehouse.
91. Form of application.
92. Warehousing bond.
Form of bond.
93. Forwarding of goods to warehouse.
94. Receipt of goods at warehouse.
95. Goods how warehoused.
96. Warrant to be given when goods are warehoused.
Form of warrant.

Rules relating to goods in a warehouse.

97. Access of Customs-officer to private warehouse.
98. Power to cause packages lodged in warehouse to be opened and examined.
99. Access of owners to warehoused goods.
100. Owner's power to deal with warehoused goods.
101. Payment of rent and warehouse-dues.
102. Goods not to be taken out of warehouse, except as provided by this Act.
103. Period for which goods may remain warehoused under bond.
Goods in private warehouse on cancellation of license.

SECTIONS.

Of the removal of goods from one warehouse to another.

104. Power to remove goods from one warehouse to another in same Port.
105. Power to remove goods from one Port to another.
Procedure.
106. Transmission of account of goods to officers at Port of destination.
Bond for due arrival and re-warehousing.
107. Remover may enter into a general bond.
108. Goods on arrival at Port of destination to be subject to same laws as goods on first importation.
109. Bond under section 92 to continue in force notwithstanding removal.

Clearance for home-consumption or shipment.

110. Clearance of bonded goods for home-consumption.
111. Clearance of same for shipment to Foreign port.
112. Clearance of same for shipment as provisions, &c., on vessels proceeding to Foreign ports.
113. Form of application for clearance of goods.
Application when to be made.
114. Re-assessment of warehoused goods when damaged.
115. Re-assessment on alteration of duty or tariff valuation.
116. Allowance in case of wine, spirit, beer or salt.
117. Further special allowance.

Of the forfeiture and discharge of the bond.

118. When goods are improperly removed from warehouses or allowed to remain beyond time fixed,
or lost or destroyed,
or taken as sample,
Collector to demand duty, &c.
119. Procedure on failure to pay duty, &c.
120. Noting removal of goods.
121. Register of bonds.
Cancellation and return of bonds.

Miscellaneous.

122. Power to remit duties on warehoused goods lost or destroyed.
123. Warehouse-keeper answerable for weight or guage.
Compensation for loss or injury.
124. Public warehouse to be locked.
125. Power to decide where goods may be deposited in public warehouse, and on what terms.
126. Expenses of carriage, packing, &c., to be borne by owners.
127. Bengal Bonded Warehouse Association.

CHAPTER XII.

TRANSHIPMENT.

128. Power to permit transhipment without payment of duty.
129. Superintendence of transhipment.
130. Subsidiary rules as to transhipment.
131. Entry and warehousing, on arrival, of goods transhipped under section 128, clause 2.

SECTIONS.

132. Transhipment of provisions and stores from one vessel to another of same owner without payment of duty.
133. Levy of transhipment-fee.
134. Power to prohibit transhipment.
135. No goods to be transhipped except as provided.

CHAPTER XIII.

EXPORTATION OR SHIPMENT AND RE-LANDING.

136. No goods to be shipped, &c., till entry outwards of vessel.
137. Clearance for shipment.
138. Bond required in certain cases before exportation.
139. Additional charge on goods cleared for shipment after port-clearance granted.
140. Notice of non-shipment or re-landing, and return of duty thereon.
141. Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.
142. Vessel returning to Port may enter and land goods under import-rules.
143. Re-landing of cargo during repairs.

CHAPTER XIV.

SPIRIT.

Exportation of spirit under bond for excise-duty.

144. Rules for removal of spirit from distillery without payment of duty for exportation.
145. Spirit for export to be taken direct from distillery to Custom-house under pass.
146. Gauging and proving of spirit.
147. Duty to be recovered on any deficiency in spirit under bond.
148. Duty on spirit exported under bond from one Indian Port to another.
149. Removal for local consumption of spirit intended for exportation.

Drawback of excise-duty on export of spirit.

150. Drawback of excise-duty on spirit exported.

Miscellaneous.

151. Differential duty to be levied in certain cases.
152. Rum-shrub, &c., how charged with duty. Provisions respecting spirit applied to such liquors.
153. Conditions of drawback and remission of duty on spirit.
154. Re-land of spirit shipped.
155. Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption. Decision where no rules, or their applicability, disputed.

CHAPTER XV.

COASTING TRADE.

156. Chapters VII, IX, X and part of XIII inapplicable to coasting trade.
157. Power to regulate coasting trade.

SECTIONS.

158. Coasting vessels to deliver manifest and obtain port-clearance before leaving Port of lading.
159. Delivery of manifest, &c., on arrival.
160. Departure from intermediate port.
161. Power to require bond before port-clearance is granted.
162. Discharge of cargo.
163. Goods on coasting vessel, if excisable, not to be unladen without permission.
164. Grant and revocation of general pass.
165. Rules respecting cargo-books to be kept by Masters of coasting vessels.
166. Power to board and examine coasting vessels.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. Punishments for offences.
1. For infringing rules made under Act.
2. For landing or shipping goods at unauthorized Port, &c.
3. For shipping, landing, concealing, &c., contrary to Act. For being on board vessel on which offence is committed under No. 2.
4. For vessel which has been in Port with a cargo, afterwards being found in ballast and cargo unaccounted for.
5. For Masters of tug-steamers or pilot-vessels receiving or discharging any goods without due authority from sea-going vessel.
6. For not bringing-to at boarding-station.
7. For vessel removing from place of mooring, or unlading, without due authority for vessel not being moored in accordance with directions under section 17.
8. For goods being imported or exported contrary to prohibition.
9. For unauthorized declaration as to value of goods.
10. For not exporting or re-landing drawback goods.
11. For unauthorized lading or unlading of wine, spirit, &c.
12. For entering goods for drawback, which are less in value than the amount of drawback claimed.
13. For proceeding inward beyond fixed place before delivery of manifest.
14. For wilfully omitting to deliver manifest when vessel anchors below reporter station.
15. For like omission when reporting-station has not been fixed.
16. For Master delivering unsigned or untrue manifest.
17. For not being able to account for missing goods or deficiency of goods.
18. For refusing to receive or countersign manifest.
19. For breaking bulk without permission.

SECTIONS.

20. For false entry or fraudulent alteration, in bill of lading; For not making bill before leaving place where goods shipped; for cargo being stored, destroyed or thrown overboard and not satisfactorily accounted for.
21. For attempting to depart without port-clearance.
22. For departing without port-clearance.
23. For pilot taking charge of vessel without port-clearance.
24. For refusing to receive officer of Customs on board.
25. For disobeying section 68.
26. For Masters resisting search, removing marks, &c., placed by Customs-officer, secretly conveying away goods, or opening hatchway after fastened by Customs-officer.
27. For lading in absence of Customs-officer.
28. For removing goods contrary to section 70, 72 or 75.
29. For sending goods without or in excess of boat-note.
30. For non-receipt or non-delivery or non-signing of boat-note.
31. For not landing or shipping goods in accordance with section 73, 77 or 78.
32. For goods being found in unlicensed cargo boats.
33. For discharging goods not duly entered in manifest.
34. For goods being found concealed and unaccounted for.
35. For goods found not agreeing in description and quantity with entry in manifest.
36. For removing goods after landing and before due entry.
37. For goods being brought to be passed through Custom-house when packages differ from description given, contents are misdescribed or misstated, or other goods are concealed amongst them.
38. For misdescription of goods.
39. For taking or passing goods without entry.
40. Prohibited or dutiable goods concealed in baggage.
41. For improper carrying into warehouse.
42. For withholding or removing before examination goods entered to be warehoused.
43. For warehousing goods improperly.
44. For refusing to open private warehouse when duly required.
45. For neglecting to stow goods properly in warehouse.
46. For importer or owner of warehoused goods clandestinely gaining access.
47. For opening or altering warehoused goods.
48. For deficiencies in contravention of section 98 or 100 of goods in a private warehouse.

SECTIONS.

49. For failing to produce goods when required.
50. For concealing, removing, abstracting or transferring from one package to another goods duly warehoused.
51. For excess, in private warehouse, over registered quantity.
52. For removing warehoused goods improperly.
53. For taking goods out of warehouse without paying duty.
54. For infringing rules or orders regarding transhipment.
55. For shipping goods before entry outwards.
56. For shipping goods not in shipping bill.
57. For not giving notice of short shipping or relanding as required by section 140.
58. For landing at place other than that for which goods have been cleared.
59. For deficiency in goods on which drawback has been paid on board vessel referred to in section 142.
60. For irregularly re-landing spirituous liquors.
61. For contravening rules relating to spirit.
62. For contravention of rules made under section 157.
63. For, contrary to such rules, touching at Foreign Port or not declaring in writing that vessel touched at Foreign port.
64. For non-compliance with section 158, 159 or 160.
65. For failure to produce certificate.
66. For Master of coasting vessel violating any conditions of general pass.
67. For contravention of the provisions of section 165.
68. For dutiable goods entered in cargo-book not being found, or for not entering.
69. For failure to keep cargo-book correctly, &c.
70. For breach in respect of lading, carrying coastwise, and unlading.
71. For refusal to produce documents.
72. For making false declaration, destroying or refusing to produce document, or refusing to answer questions.
73. For possession of smuggled goods.
74. For searching persons on insufficient grounds.
75. For Customs-officers guilty of breach of duty.
76. For Customs-officers committing or conniving at frauds against Customs-revenue.
77. For neglect of Police-officer to give notice.
78. Punishment for obstruction to Customs-officers.
79. For Customs-officer disclosing particulars learnt officially concerning

SECTIONS.

goods or showing or parting with samples.
80. For acting as agent without authority.
168. Packages and contents included in confiscation of goods.
Also conveyances and animals used in removal.
Tackle, &c., included in confiscation of vessels.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

169. Power to search on reasonable suspicion.
170. Persons may, before search, require to be taken before Magistrate or Customs-collector.
171. Power to stop vessels, carts, &c., and search for goods on reasonable suspicion.
172. Power to issue search-warrants.
173. Persons reasonably suspected may be arrested.
174. Persons arrested to be taken to nearest Magistrate or Customs-collector.
175. Persons taken before Magistrate may be detained or admitted to bail.
176. Person escaping may be afterwards arrested.
177. Persons in Her Majesty's Navy, when arrested, to be secured on board until warrant procured.
178. Seizure of things liable to confiscation.
179. Things seized how dealt with.
180. Procedure in respect of things seized on suspicion.
181. When seizure or arrest is made, reason in writing to be given.
182. Adjudication of confiscations and penalties.
183. Option to pay fine in lieu of confiscation.
184. On confiscation of vessel or goods, property to vest in Her Majesty.
185. Levy of penalty for failure to bring-to.
186. Penalty under Act not to interfere with punishment under other law.
187. Offences not specially provided for how tried.
188. Appeal from subordinate to Chief Customs-Authority.
189. Deposit pending appeal of duty demanded.
190. Power to remit penalty or confiscation.
191. Revision by Local Government.
192. Goods on which penalty incurred not to be removed till payment.
Other goods of person liable to fine or penalty may be detained.
193. Enforcement of payment of penalty.

CHAPTER XVIII.

MISCELLANEOUS.

194. Power to open packages and examine goods.
195. Power to take samples of goods.
196. Owner to pay expense incidental to compliance with Customs-law.
197. No compensation for loss or injury except on proof of neglect or wilful act.
198. Notice of proceedings.
Limitation.
SECTIONS.
199. Wharfage-fees.
200. Duplicates of documents may be granted on payment of fee.
201. Amendment of documents.
202. Custom-house agents.
203. Agent to produce authority if required.
204. Rules to be notified.
205. Cancellation of notifications.
206. Remission of duty and compensation to owner in certain cases.
207. Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

SCHEDULE.

PART I.—ACTS REPEALED.
PART II.—FORMS.
A. Form of Bond for Import duty.
B. Form of Bonded Warehouse-warrant.
C. Form of Bond for removal of Spirit from licensed Distillery.

An Act to consolidate and amend the law relating to the levy of Sea Customs-duties.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. This Act may be called "The Sea Customs Act, 1878:"

Local extent. Commencement.

It extends to the whole of British India, and shall come into force on the first day of April 1878.

Repeal of enactments.

2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein.

References to enactments repealed.

All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.

Saving of appointments, &c.

All appointments, rules, declarations, exemptions and delegations made, powers conferred, forms and conditions prescribed, values, fees, rates, and periods fixed, and notifications, instructions, directions, prohibitions, passes and licenses issued, under any Act hereby repealed shall, if the same are in force at the time this Act comes into force, be deemed to have been respectively made, conferred, prescribed, fixed and issued under this Act, in so far as they are consistent herewith.

Interpretation.

3. In this Act, unless there be something repugnant in the subject or context—

"Chief Customs-Authority."

(*a*) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters relating to Sea-customs in any place in which this Act operates;

"Chief Customs-Officer."

(*b*) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

"Customs-collector."

(*c*) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

"Customs-port."

(*d*) "Customs-port" means any place except Aden declared under section 11 to be a Port for the shipment and landing of goods:

"Foreign Port."

(*e*) "Foreign Port" means Aden and any place beyond the limits of British India:

"Vessel."

(*f*) "Vessel" includes anything made for the conveyance by water of human beings or property:

"Coasting vessel."

(*g*) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not: or proceeding from or to a Customs-port to or from a place declared to be a port under section 12;

"Master."

(*h*) "Master" when used in relation to any vessel means any person, except a Pilot or Harbour Master, having command or charge of such vessel:

"Warehousing port."

(*i*) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port:

"Warehouse."

(*j*) "Warehouse" denotes any place appointed or licensed under section 15 or section 16.

Agent of owner of goods to be deemed owner for certain purposes.

4. When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

When Ship's agent may act for Master.

5. Anything which a Master is required or empowered to do under this Act may, with the express or implied consent of such Master and the approval of the Customs-collector, be done by a ship's agent.

CHAPTER II.

APPOINTMENT AND POWERS OF OFFICERS, &c.

Appointment of customs officers.

6. The Local Government of every place in which duties of Sea-customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Suspension and dismissal of such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

Delegation of powers under section 6.

7. The Local Government may delegate to any officer of Customs any of the powers vested in it by the first clause of section 6.

Suspension and dismissal of subordinate officers.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

Performance of duties of Customs-collector, where no Customs-house.

8. At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

Power to make rules.

9. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act

(*a*) prescribing and limiting the powers and duties of officers of Customs,

(*b*) regulating the delegation of their duties by such officers; and

(*c*) generally to carry out the provisions of this Act.

Customs-officers exempted from service on jury or inquest or as assessors.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

Power to appoint Ports, Wharves and Custom-houses.

11. The Local Government may from time to time, by notification in the official Gazette,

(*a*) declare the places within the territories administered by it which alone shall be Ports for the shipment and landing of goods;

(*b*) declare the limits of such Ports;

(*c*) appoint proper places therein to be Wharves for the landing and shipping of goods, or of particular classes of goods;

(*d*) declare the limits of any such Wharf;

(*e*) alter the name of any such Port or Wharf; and

(*f*) declare what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

Power to declare places to be Ports, for coasting-trade.

12. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

Power to declare that Foreign Ports shall be regarded as Customs-ports for certain purposes.

13. The Governor General in Council may from time to time direct, by notification in the *Gazette of India*, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated

for any of the purposes of this Act as goods imported from or exported to a Customs-port as the case may be.

Power to declare Warehousing Ports.

14. The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

Power to appoint public warehouses.

15. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof, and may cancel such appointment.

Power to license private warehouses.

16. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited as aforesaid.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Form of application for license.

Every license granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the license, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-Officer.

Revocation of license.

Stations for Customs-officers to board and land.

17. The Chief Customs-Authority may from time to time appoint, in or near any Customs-port, stations or limits at or within which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall anchor or moor.

CHAPTER IV.

PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

Prohibitions.

18. No goods specified in the following clauses shall be brought, whether by land or sea, into British India:—

(*a*) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire:

(*b*) counterfeit coin: or coin which purports to be Queen's coin of India, or to be coin made under the Native Coinage Act, 1876, but which is not of the established standard in weight or fineness:

(*c*) any obscene book, pamphlet, paper, drawing painting, representation, figure or article:

(*d*) articles bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India, and not made by such manufacturers.

Power to prohibit or restrict importation or exportation of goods.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India.

CHAPTER V.

LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

Goods dutiable.

20. Except as herein after provided, Customs-duties shall be levied at such rates as may be prescribed by or under any law for the time being in force, on—

(*a*) goods imported or exported by sea into or from any Customs-port from or to any Foreign Port;

(*b*) opium, salt or salted fish imported by sea from any Customs-port into any other Customs-port;

(*c*) goods brought from any Foreign Port to any Customs-port, and without payment of duty, there transhipped for, or thence carried to, and imported at any other Customs-port; and

(*d*) goods brought in bond from one Customs-port to another:

Proviso.

Provided that no such duties shall be levied on goods belonging to the Government.

Goods partially composed of dutiable articles.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or if composed of more than one article liable to duty then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

Power to fix tariff-values.

22. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which Customs-duties are by law imposed, and alter any such values fixed by any Tariff Act for the time being in force.

General power to exempt from Customs-duties.

23. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port therein, from the whole or any part of the Customs-duties leviable on such goods.

Power to authorize, in special cases, exemption from duty.

The Local Government may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature, to be stated in such order

any goods on which Customs-duties are leviable.

Baggage in actual use.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

Re-imported articles of country-produce.

25. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Proviso.

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

Excise duty on importation of certain country goods.

26. Any goods produced or manufactured in British India which have been exported therefrom, and on the exportation of which any drawback of excise has been received shall, on being imported into any Customs-port, be subjected, unless the Chief Customs-Authority in any particular case otherwise directs by special order, to payment of excise duty, at the rate to which goods of the like kind and quality are liable at such port.

Goods derelict and wreck.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in British India shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs-port and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

Country provisions and stores may be shipped free of duty.

28. Provisions and stores produced or manufactured in British India, required for use on board of any vessel proceeding to any Foreign Port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

Owner to declare real value, &c., of goods in bill of entry or shipping-bill.

29. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, as the case may be, state the real value, quantity, and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

Power to require production of invoice, &c.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity, or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity, or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

Provided that, if the owner makes and subscribes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

"Real value" defined.

30. For the purposes of this Act the real value shall be deemed to be—

(*a*) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof: or,

(*b*) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

Examination of ad-valorem goods.

31. Goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill-of-entry or shipping-bill, the goods shall be assessed in accordance therewith.

Procedure where such goods are under-valued by owner.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill-of-entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the

value thereof as estimated by him; and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the local official Gazette, or some local newspaper and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day, to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

Abatement allowed on damaged goods.

33. If, on the first examination of any such goods under section 31, the owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

Reduced duty how determined.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner—

(*a*) the real value of such goods may be fixed on appraisement by an officer of Customs and the duty may be assessed on the value so fixed; or

(*b*) the goods may, after due notice in the local official Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

Deterioration of tariff valued goods.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill-of-entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall if the owner thereof so desires be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

No abatement when duty is levied on quantity.

35. No abatement of duty on account of damage shall be allowed on wines, spirit or beer, or on any other articles on which duties are levied on quantity and not on value.

Restriction on amendment of bill of entry or shipping-bill.

36. Except as provided in section 94, no amendment of a bill of entry or shipping-bill relating to goods assessed for duty on the declared value, quantity, or description thereof shall be allowed after such goods have been removed from the Custom-house.

Alteration of import duty or tariff valuation.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86:

Provided that when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant.

Provided also that if such goods are warehoused and re-assessed under section 115 of this Act, the rate and valuation applicable thereto shall be the rate and valuation in force at the time when application is made to clear such goods for home consumption.

Explanation.—A bill of entry shall for the purposes of this section be deemed to be delivered when it is first presented to the proper officer of Customs.

Alteration of export-duty or tariff valuation.

38. The rate of duty and tariff valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping-bill of such goods is delivered under section 137.

Payment of duties short-levied or erroneously refunded.

39. When Customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity, or description on the part of the owner,

or when any such duty, or charge after having been levied, has been owing to any such cause erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

No refund of charges erroneously levied or paid, unless claimed within three months.

40. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

Power to give credit for and keep account current of duties and charges.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of Customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from them in respect of such duties and charges.

CHAPTER VI.

DRAWBACK.

Drawback allowable on re-export.

42. When any goods, capable of being easily identified, which have been imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, are re-exported by sea from such Customs-port to any Foreign Port, or as provisions or stores for use on board a ship proceeding to a Foreign Port, seven-eighths of such duties shall, except as otherwise hereinafter, provided be repaid as drawback:

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

Drawback on goods exported to Customs-port and thence to Foreign Port.

43. When any goods having been charged with import-duty at one Customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port.

Proviso.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into British India.

Drawback of duties on wine and spirit allowed for officers of Navy.

44. A drawback of the whole of the Customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

		Gals.
For every Admiral	...	1,260
Vice-Admiral	...	1,050
Rear-Admiral	...	840
Captain of 1st and 2nd rate ...	...	630
Captain of 3rd, 4th and 5th rate	...	420
Captain of an inferior rate ...	...	210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon ...	...	105

Persons entering such wine or spirit for drawback to declare name and rank of officer claiming same.

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

Transfer of wine or spirit from one Naval officer to another.

46. The Customs-collector may permit the transfer of any such wine or spirit from one Naval officer to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity;

or may permit the transhipment of any such wine or spirit from one vessel to another for the use of the same Naval officer;

or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

Provisions and stores for Her Majesty's Navy.

47. Provisions and stores for the use of Her Majesty's Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or relanded and warehoused, free of duty;

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

Indian Marine and Marine-survey.

48. The provisions of sections 44, 45, 46 and 47 as to officers of Her Majesty's Navy apply also to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and the rules prescribed by section 47 as to provisions and stores for the use of Her Majesty's Navy apply also to provisions and stores for the use of such Marine or Survey.

49. The Governor General in Council may from time to time, by notification in the *Gazette of India*,

Power to declare what goods are identifiable,

(*a*) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified; and

(*b*) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port in India.

and may prohibit drawback in case of specified Foreign Port.

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—

When no drawback allowed.

(*a*) upon goods not included in the export-manifest, or

(*b*) where the goods to be exported are of less value than the amount of drawback claimed, or

(*c*) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or

(*d*) on salt, salted fish, or opium.

51. No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re-export.

Time to claim drawback.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

When payment made.

52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

Declaration by parties claiming drawback.

CHAPTER VII.

ARRIVAL AND DEPARTURE OF VESSELS.

Arrival and entry of vessel inwards.

53. The Local Government may, by notification in the local official Gazette, fix a place in any river or Port, beyond which no vessel arriving shall pass until a manifest has been delivered to the Pilot, officer of Customs or other person duly authorized to receive the same.

Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest when vessel anchors below place so fixed.

54. If any vessel arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

Delivery of manifest where no place has been so fixed.

55. Every manifest shall be signed by the Master, and shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-Authority may from time to time direct.

Signature and contents of manifest.

The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,

Amendment of errors in manifest.

and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs.

Except as herein provided no import manifest shall be amended.

56. The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

Duty of person receiving manifest.

57. No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry.

Bulk not to be broken until manifest, &c., delivered, and vessel entered inwards.

58. The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.

Master, if required, to deliver bill of lading, &c., to Customs-collector and answer questions.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.

Special pass for breaking bulk.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority.

60. Notwithstanding anything contained in section 53, 54, 57 or 58, the Customs-collector may accept from the ship's agent in lieu of the Master delivery of the manifest or of any other document required by those sections to be delivered by the Master.

Manifest, &c., may be delivered by ship's agent.

Entry outwards, port-clearance and departure of vessels.

61. No vessel shall take on board any part of her export-cargo, until a written application for entry of such vessel outwards subscribed by the Master of such vessel, has been made to the Customs-collector or before an order has been given thereon by such officer for such entry.

Order for entry outwards to be obtained before export-cargo is shipped.

Every application made under this section shall specify the name, tonnage, and national character of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

No vessel to depart without port-clearance.

And no Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

No Pilot to take charge of vessel proceeding to sea without production of port-clearance.

63. Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel.

Application for Port clearance.

The Master shall, at the time of applying for port-clearance—

Master on applying for port-clearance to deliver documents and answer questions.

(*a*) deliver to the Customs-collector a manifest in duplicate in such form as may from time to time be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel, and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped:

(*b*) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the general instructions of such Chief Customs-Authority, requires; and

(*c*) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import-manifests shall *mutatis mutandis* apply also to export manifests delivered under this section.

64. The Customs-collector may refuse port-clearance to any vessel until

Power to refuse Port-clearance.

(*a*) the provisions of section 63 are complied with;

(*b*) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, and all duties payable in respect of any goods shipped therein have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(*c*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same;

(*d*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import-cargo in respect of such goods.

A ship's agent delivering a declaration under clause (*c*) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a ship's agent delivering a declaration under clause (*d*) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63 and if necessary of clauses (*b*) and (*c*) and (*d*) of section 64 have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

Grant of Port-clearance.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.

Grant of port-clearance on security of ship's agent.

CHAPTER VIII.

GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such Port.

Power to depute Customs officer to board ships.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.

Duty of such officer.

68. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

Officer and servant to be received.

Accommodation of officer and servant.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold, and

Officers of Customs to have free access to every part of ship, and may seal and secure goods.

mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

Power to authorize search and opening of locks.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

Goods not to be shipped, discharged or waterborne except in presence of officer.

70. Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods, other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or waterborne to be shipped or discharged from any vessel in any Customs-port, except in the presence of an officer of Customs.

Period allowed for discharge and shipment of cargo.

71. When an officer of Customs is deputed under section 67 to remain on board a vessel, the tonnage of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

Consequence of exceeding same.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

Allowance for period during which vessel is laid up.

In calculating any period allowed, or any charge made, under this section, the period (if any) during which a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master, shall be deducted.

Goods not to be landed, &c., on Sundays or holidays, without permission, nor except within fixed hours.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any Customs-port be discharged from any vessel, or be shipped or water-borne to be shipped—

(*a*) on any Sunday or on any holiday or day in which the discharge or shipping of cargo, as the case may be, is prohibited by the Chief Customs-Authority;

(*b*) on any day, except between such hours as such authority from time to time appoints by notification in the official Gazette.

Goods not to be shipped, &c. except at wharfs.

73. No goods shall in any Customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

unless with the written permission of the Customs-collector or when a general permission has been granted under section 74, no goods shall in any Customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

Power to exempt from sections 70 and 73.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-Authority may, by notification in the local official Gazette, give general permission for goods to be shipped or water-borne to be shipped in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

Power to make rules regarding baggage and mails.

75. The Chief Customs-Authority may from time to time make rules for the landing and shipping of passengers' baggage and the passing of the same through the Customs-house; and for the landing, shipping and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels.

Landing-fees.

When any baggage or parcels is or are made over to an officer of customs for the purpose of being landed a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

Boat-note.

76. When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home-consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time, direct.

The Local Government may from time to time by notification in the local official Gazette, suspend the operation of this section in any Customs-port or part thereof.

Goods water-borne to be forthwith landed or shipped.

77. All goods water-borne for the purpose fo being landed or shipped shall be landed or shipped without any unnecessary delay.

Such goods not to be transhipped without permission.

78. Except in cases of imminent danger no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

Power to prohibit plying of unlicensed cargo-boats.

79. The Local Government may declare with regard to any Customs-port, by notification in the local official Gazette, that after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port.

Issue of licenses and registration of cargo-boats.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may, subject to such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the local official Gazette, issue licenses for, and register, cargo boats. Such officer may also, subject to rules so prescribed, cancel any license so issued.

Power to require goods to be weighed or measured on board before landing or after shipment.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

Discharge of cargo may commence on receipt of due permission.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port, or a special pass permitting such vessel to break bulk, has been given, the discharge of the cargo of such vessel may be proceeded with.

Goods not to leave ship unless entered in manifest.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.

Procedure in respect of goods not landed within time allowed.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill of landing of such goods, or if no period is so specified within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same, as the Local Government from time to time appoints by notification in the official Gazette, or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the Master of such vessel or, on his application, the proper officer of Customs, may then carry such goods to the Custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

Power to land small parcels.

84. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

Notice regarding unclaimed packages.

If any package or parcel so carried to the Custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 83, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in that section.

Power to permit immediate discharge.

85. Notwithstanding anything contained in sections 83 and 84 the Customs-collector in any Customs-port to which the Local Government, by notification in the local official Gazette, declares this section to be applicable, may permit the Master of any vessel immediately on receipt of an order under section 57 or special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents if willing to receive the same, for the purpose of landing the same forthwith—

(*a*) at the Custom-house or any specified landing-place or wharf; or

(*b*) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company;

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (*a*) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (*b*) of this section, shall not permit the same to be removed without an order in writing from the Customs-collector.

Entry for home-consumption or warehousing.

86. The owner of any goods imported shall on the landing thereof from the importing ship make entry of such goods for home consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

Assessment of dutiable goods.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home-consumption, or warehouse them, subject to the provisions hereinafter contained.

Procedure in case of goods not cleared or warehoused within four months after entry of vessel.

88. If any goods are not entered and cleared for home-consumption, or warehoused, within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the Local official Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85; next, to the payment of the duties which would be leviable on such goods if they were then cleared for home-consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

Power to direct sale of perishable goods.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Proviso.

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India), and in such manner, as the Local Government may from time to time direct:

Provided also, that nothing in this section shall authorize the removal for home-consumption of any dutiable goods without payment of duties of customs thereon.

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

Clearance for home-consumption.

89. When the owner of any goods entered for home-consumption, and (if such goods be liable to duty) assessed under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

CHAPTER XI.

WAREHOUSING.

Of the admission of goods into a warehouse.

Application to warehouse.

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

Form of application.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-Authority.

Warehousing-bond.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,

(*a*) to observe all rules prescribed by this Act in respect of such goods;

(*b*) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-Authority; and

(*c*) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Form of bond.

Every such bond shall be in the Form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority, and shall relate to the cargo or portion of the cargo of one vessel only.

Forwarding of goods to warehouse.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

Receipt of goods at warehouse.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in, and otherwise correspond with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the Custom-house in charge of an officer of Customs or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

Goods how warehoused.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

Warrant to be given when goods are warehoused.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Form of warrant.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Local Government may by notification in the local official Gazette exempt salt and salted fish from the operation of this section and may in like manner cancel such exemption.

Rules relating to goods in a warehouse.

Access of Customs-officer to private warehouse.

97. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

Power to cause packages lodged in warehouse to be opened and examined.

98. The Customs-collector may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

Access of owners to warehoused goods.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

Owner's power to deal with warehoused goods.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

(*a*) sort, separate, pack and repack the goods and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(*b*) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;

(*c*) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine or spirit so mixed be of the same brand;

(*d*) bottle off wine or spirit from any casks;

(*e*) take such samples of goods as may be allowed by the Customs-collector with or without entry for home consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

Payment of rent and warehouse-dues.

101. If goods be lodged in a public warehouse, the owner shall pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-Authority or such officer of customs as such Authority from time to time appoints in this behalf may fix.

A table of the rates of rent and warehouse, dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs-collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the local official Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered, and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods, or that sufficient cause be shown for not making it within such period.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or shipment, or for removal to another warehouse or as otherwise provided by this Act.

Goods not to be taken out of warehouse, except as provided by this Act.

103. Any goods warehoused may be left in the warehouse in which they are deposited or in any warehouse to which they may in manner hereinafter provided be removed till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home-consumption or shipment in manner hereinafter provided:

Period for which goods may remain warehoused under bond.

Provided that when the license for any private warehouse is cancelled, and the Customs-collector gives notice of such cancelment to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home-consumption or shipment.

Goods in private warehouse on cancellation of license,

Of the removal of goods from one warehouse to another.

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

Power to remove goods from one warehouse to another in same Port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-Authority from time to time prescribes.

105. Any owner of goods warehoused at any warehousing Port may, from time to time, within the said period of three years remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

Power to remove goods from one port to another.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

Procedure.

106. When permission is granted for the removal of any goods from one warehousing Port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination; and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and rewarehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Transmission of account of goods to officers at Port of destination.

Bond for due arrival and rewarehousing.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the removal of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

Remover may enter into a general bond.

108. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

Bond under section 92 to continue in force notwithstanding removal.

Clearance for home-consumption or shipment.

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home-consumption by paying (*a*) the duty assessed on such goods under section 87, or where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (*b*) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

Clearance of bonded goods for home-consumption.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92, in respect of such goods clear such goods for shipment to a Foreign Port on payment of all rent, penalties,

Clearance of same for shipment to Foreign Port.

interest and other charges payable as aforesaid and without payment of import duty on the same:

Provided that the Governor General in Council may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transhipment has been prohibited under section 49 or 134 respectively.

112. Provisions and stores warehoused at the time of importation may, within the said period of three years be shipped without payment of duty for use on board of any vessel proceeding to a Foreign Port.

Clearance of same for shipment as provisions, &c., on vessels proceeding to Foreign Ports.

113. Application to clear goods from any warehouse for home-consumption or for shipment shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Form of application for clearance of goods.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended so to clear such goods.

Application when to be made.

114. If any goods upon which duties are leviable *ad valorem* or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home-consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

Reassessment of warehoused goods when damaged.

115. If after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with the second proviso to section 37.

Re-assessment on alteration of duty or tariff valuation.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely),

Allowance in case of wine, spirit, beer or salt.

(*a*) upon wine, spirit and beer in cask to an extent not exceeding the rates specified below, or such other rates as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

For any time not exceeding	6 months	...	2½ per cent.
Exceeding 6 months and not exceeding	12 "	...	5 "
Exceeding 12 months and not exceeding	18 "	...	7½ "
Exceeding 18 months and not exceeding	2 years	...	10 "
Exceeding 2 years and not exceeding	3 "	...	12½ "

(*b*) in the case of salt warehoused in a public ware house, only the amount actually cleared shall be charged with Customs-duties;

(*c*) in the case of salt warehoused in a private ware house, wastage shall be allowed at such rate as may be prescribed from time to time by the Local Government and notified in the local official Gazette.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Further special allowance.

Of the forfeiture and discharge of the bond.

118. If any warehoused goods are removed from the warehouse in contravention of section 102; or if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse; or

When goods are improperly removed from warehouses or allowed to remain beyond time fixed.

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption, or shipment or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector, or

or lost or destroyed.

if any such goods have been taken under section 100 as samples without payment of duty,

or taken as samples.

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

Collector may demand duty, &c.

119. If any owner fails to pay any sum so demanded, the Customs-collector may forthwith either proceed upon the bond executed under section 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due, to be detained with a view to the recovery of the demand;

Procedure on failure to pay duty, &c.

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the local official Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods: Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Noting removal of goods.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of

removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea, or of the bill of entry if removed for home-consumption, and the amount of duty paid (if any).

Register of bonds.

121. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

Cancellation and return of bonds.

When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

Miscellaneous.

Power to remit duties on warehoused goods lost or destroyed;

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-Authority may in its discretion remit the duties due thereon,

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

Warehouse-keeper answerable for weight or gauge.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117.

Compensation for loss or injury.

Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

Public warehouse to be locked.

124. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

Power to decide where goods may be deposited in public warehouse, and on what terms.

125. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

Expenses of carriage, packing, &c., to be borne by owners.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

Bengal Bonded Warehouse Association.

127. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XII.

TRANSHIPMENT.

Power to permit transhipment without payment of duty.

128. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other ports as the Governor General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such Port, and specially and distinctly manifested at the time of importation as for transhipment to some other Customs or Foreign Port, grant leave to tranship the same without payment of the duty, (if any) leviable, at the Port of transhipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may for the time being be in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transhipment without payment of the duty (if any) leviable at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs.

Superintendence of transhipment.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

Subsidiary rules as to transhipment.

130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Local Government may in each case appoint in this behalf.

Entry and warehousing, on arrival, of goods transhipped under section 128, clause 2.

131. All goods transhipped under the second clause of section 128 for removal to a Customs-port shall on their arrival at such Port be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

Transhipment of provisions and stores from one vessel to another of same owner without payment of duty.

132. If two or more vessels belonging wholly or in part to the same owner be at any Customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

Levy of transhipment-fee.

133. A transhipment-fee on any goods or class of goods transhipped under this Act, may be levied at such rates, on each bale or package, or according to weight, measurement, quantity, or number, and under such rules as the Local Government, with the previous sanction of the Governor General in Council, may from time to time by notification in the local official Gazette prescribe for each port.

Power to prohibit transhipment.

134. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit, at any specified Port, or at all Ports, the transhipment, of any specified class of goods, generally or when destined for any specified ports, or prescribe any special mode of transhipping any specified class of goods.

No goods to be transhipped except as provided.

135. Except as provided in this Act, no goods shall be transhipped at any Port or place in British India.

CHAPTER XIII.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

No goods to be shipped, &c., till entry outwards of vessel.

136. Except with the written permission of the Customs-collector, no goods other than passengers' baggage, or ballast urgently required for a vessel's safety shall be shipped or water-borne to be shipped in any vessel in a Customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

Clearance for shipment.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the local official Gazette, no goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until—

(*a*) the owner has delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in duplicate in such form and containing such particulars in addition to those specified in section 29 as may from time to time be prescribed by the Chief Customs-Authority;

(*b*) such owner has paid the duties (if any) payable on such goods; and

(*c*) such bill has been passed by the Customs-collector.

Bond required in certain cases before exportation.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

Additional charge on goods cleared for shipment after port-clearance granted.

139. When goods are cleared for shipment on a shipping-bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding—

(*a*) in the case of goods liable to duties on fixed tariff valuations, one per cent. on the tariff value;

(*b*) in the case of all other goods, one per cent. on the market value.

Nothing in this section shall apply to any shipment of treasure or opium.

Notice of non-shipment or re-landing, and return of duty thereon.

140. If any goods mentioned in a shipping-bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.

141. If, after having cleared from any Customs-port any vessel, without having discharged her cargo, returns to such Port, or puts into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the Master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain

until the time of re-export, under the custody of an officer of Customs, in a place appointed by the Customs-collector, or are transhipped under such custody.

All expenses attending such custody shall be borne by the owner.

Vessel returning to port may enter and land goods under import-rules.

142. In either of the cases mentioned in section 141, the Master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the Master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

Relanding of cargo during repairs

143. The Customs-collector may, on application by the Master of any vessel, which is obliged before completing her voyage to put into any Customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the Master.

CHAPTER XIV.

SPIRIT.

Exportation of spirit under bond for excise-duty.

Rules for removal of spirit from distillery without payment of duty, for exportation.

144. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in such other form as the said Authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is

(*a*) not exported within four months from the date of the bond, or

(*b*) exported to a Customs-port unless the payment of excise-duty as provided by this chapter in respect thereof at the port of destination is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been paid.

Spirit for export to be taken direct from distillery to Custom-house under pass.

145. Spirit intended for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for that purpose by the officers of Excise.

Gauging and proving of spirit.

146. Spirit brought to the Custom-house for exportation under bond for the excise-duty shall, previous to shipment, be gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond shall be determined in the same manner.

Duty to be recovered on any deficiency in spirit under bond.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

Duty on spirit exported under bond from one Indian Port to another.

148. Spirit exported under bond for excise-duty from any Customs-port to any other Customs-port, shall be charged at the Port of importation with excise-duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port.

Removal for local consumption of spirit intended for exportation.

149. Spirit brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of excise duty on export of spirit.

Drawback of excise-duty on spirit exported.

150. A drawback of excise-duty paid on spirit manufactured in British India and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the Custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of customs.

Miscellaneous.

Differential duty to be levied in certain cases.

151. If spirit manufactured in British India upon which excise-duty has been paid is exported from one Customs port to another, and the rate of local excise-duty at the port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe.

Rum-shrub, &c., how charged with duty.

152. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Provisions respecting spirit applied to such liquors.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

Conditions of drawback and remission of duty on spirit.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

Re-land of spirit shipped.

154. No spirit shipped for exportation shall be relanded without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

155. When by any law for the time being in force a special duty is imposed on spirit rendered unfit for human consumption, the Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently so rendered unfit and for causing such spirit to be so rendered, if necessary, by their own officers, and at the expense of the person importing the same, before the Customs-duties leviable thereon are levied.

Decision where no rules, or their applicability, disputed.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said special duty, and such decision shall be final.

CHAPTER XV.

COASTING TRADE.

Chapters VII, IX, X, and part of XIII inapplicable to coasting trade.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X, and sections 136, 139 and 141 to 143 inclusive of this Act shall apply to coasting vessels or to goods imported or exported in such vessels.

Power to regulate coasting trade.

157. The Local Government may, from time to time, make rules consistent with the provisions of this Chapter,

(*a*) extending any provision of the Chapters and Sections mentioned in section 156 with or without modification to any coasting vessels or to any goods imported or exported in such vessels;

(*b*) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter;

(*c*) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting vessel, whether shipped at a Foreign Port, or at a Customs-port, or at a place declared under section 12 to be a port; (2) shipped in a coasting vessel before all dutiable goods and goods brought in such vessel from a Foreign Port have been unladen;

(*d*) prohibiting the conveyance of any specified class of goods generally, or to or between specified Ports in a coasting vessel;

Coasting vessels to deliver manifest and obtain port-clearance before leaving port of lading.

158. Before any coasting vessel departs from the port of lading or when there are more ports of lading than one, the first port of lading, the Master shall fill in, sign and deliver to the Customs-collector a manifest in duplicate containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping-bills or other documents as may from time to time be prescribed by the Chief Customs-Authority.

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest dated and signed by him together with its accompaniments; and such manifest shall be the port-clearance of the vessel unless, under the general orders of the Chief Customs-Authority, a separate port-clearance be prescribed.

Delivery of manifest, &c., on arrival.

159. Within twenty-four hours after the arrival of any coasting vessel at any Customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any Foreign Port between such Port of arrival and her last preceding Customs-port of departure, the Master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such Port.

If the Customs-port of arrival be an intermediate Port, and a portion only of the cargo is to be discharged thereat, the Master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting vessel on her arrival at any Customs-port does not, owing to short-shipment, re-landing, or other cause, correspond with the specification thereof in the manifest returned to the Master under the second clause of section 158, such Master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

Departure from intermediate port.

160. Before any coasting vessel departs from any Customs-port at which she has touched during her voyage, the Master shall redeliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such Port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

Power to require bond before port-clearance is granted.

161. The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting vessel declared to be bound to, or about to

touch at, any Customs-port, unless the owner or Master gives a bond with such security as the Customs-collector deems sufficient for the production to the Customs-collector of a certificate from the proper officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the Customs-collector.

162. When permission has been granted by the Customs-collector for the discharge of cargo from any coasting vessel—

Discharge of cargo.

(*a*) if the vessel has not touched at any intermediate Foreign Port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner, without entry thereof at the Custom-house and clearance for home-consumption, but subject to such general check and control as the Chief Customs-Authority may from time to time by rules prescribe;

(*b*) if the vessel has so touched at any such Port, or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

Goods on coasting vessel, if excisable, not to be unladen without permission.

164. Notwithstanding anything hereinbefore contained, the Chief Customse Authority may authorize the Customs-collector to grant a general pass, on any conditions which such Authority thinks expedient, for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Grant and revocation of general pass.

Such pass shall be valid throughout British India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-Authority by whom the grant thereof was authorized, by notice in writing under the hand of such Authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

165. The Chief Customs-Authority may direct that the Master of any coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

Rules respecting cargo-books to be kept by Masters of coasting vessels.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-Authority may, in the case of any vessel the Master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document, which ought to be on board of any such vessel.

Power to board and examine coasting vessels.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

CHAPTER XVI.

OFFENCES AND PENALTIES.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively:

Punishments for offences.

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act.	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; or if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 2 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the landing or shipment of goods,	General 11	such person shall be liable to a penalty not exceeding one thousand rupees.
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such vessel outward-bound; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of every such tug-steamer or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
6.—If any vessel arriving at, or departing from, any Customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding or landing of an officer of Customs,	17	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any Customs-port, after having come to its proper place of mooring or unlading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, to some other place of mooring or unlading, or		the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
if any vessel not brought into Port by a Pilot be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 17,	17	
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from British India contrary to such prohibition or restriction; or	18 & 19	such goods shall be liable to confiscation; and
if any attempt be made so to import or export any such goods; or		any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
if any such goods be found in any package produced to any officer of Customs as containing no such goods; or		
if any such goods, or any dutiable goods be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or		
if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,		
9.—If upon an application to pass any goods through the Custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
10.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged under the provisions of this Act).	42 & 43	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should under the provisions of section 45, 46, 47 or 48 be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.
13.—If, in any river or Port wherein a place has been fixed under section 53 by the Local Government, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same, or	53	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the Master of any vessel arriving which remains outside or below any place so fixed wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	,,	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any Customs-port in which a place has not been fixed under section 53, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	54	ditto ditto.
16.—If any manifest delivered under section 53, 54, 60, 62 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage; or	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.
if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel,	,,	

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
17.—If any goods entered in the import manifest of a vessel are not found on board of the vessel; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house;	55 & 64	the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector, of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required under section 58 is false and the Master is unable to satisfy the Customs-collector that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or if the goods mentioned in any such bill or copy have not been *bonâ fide* shipped as shewn therein; or if any such bill of lading or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package has been opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	58	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
21.—If any Master of a vessel attempts to depart without a port-clearance,	62	such Master shall be liable to a penalty not exceeding five hundred rupees.
22.—If any vessel actually departs without a port-clearance,	62	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.
24.—If any Master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
		if not entered shall not be allowed to enter until such penalty is paid.
25.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.—If the Master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of Section 70,	70	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.—If any Master of a vessel in any case other than that provided for by No. 27 causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
29.—If when a boat-note is required by section 76 any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or if any goods are found on board any boat in excess of such boat-note whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	76	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods.
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by	76	such person, master or officer shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
section 76, or if any Master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,		
31.—If any goods are, without permission, shipped or water-borne to be shipped or are landed except from or at a wharf or other place duly appointed for the purpose; or	73	such goods shall be liable to confiscation; and the person by whose authority the goods are shipped, landed water-borne, or transhipped and the person in charge of the vessel employed conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.
if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay; or	77	
if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector; or		
if any goods are transhipped contrary to the provisions of section 78,	78	
32.—If, after the issue of a notification under section 79 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55 & 82	such Master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	General	such goods shall be liable to confiscation,
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable there on can be ascertained; or, otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
37.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation that (*a*) the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them; or (*b*) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported; or (*c*) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value; or (*d*) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
39.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General.	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	93	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.
45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	Chap. XI.	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98; or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	**such goods shall be liable to confiscation.**
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the Customs-collector.	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI.	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transhipment made by the Local Government, or	130	such person shall be liable to a penalty not exceeding one thousand rupees; and any goods in respect of which such offence has been committed shall be liable to confiscation.
any prohibition or order relating to transhipment notified by the Governor General in Council, or transhipps goods not allowed to be transhipped,	134	
55.—If any goods be taken on board of any vessel at any Customs-port in contravention of section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods not specified in a duly passed shipping-bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.
67.—If any goods specified in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are relanded; and notice of such short shipment or relanding be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees; and such goods shall be liable to confiscation.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value of such goods unless the fact be accounted for to the satisfaction of the Customs-collector.
60.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirits shipped for expertation,	155	such person shall be liable to a penalty not exceeding five hundred rupees.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	154	such person shall be liable to a penalty not exceeding five hundred rupees; and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting vessel; or if any such rules be otherwise infringed,	157	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
63.—If, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any such vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	159	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees; and if any goods liable to export duty have been landed from, or any goods liable to import duty have been shipped in, such vessel at such Foreign Port such Master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from or imported at a Customs Port to or from Foreign Port, as the case may be.
64.—If in the case of any coasting vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the Master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.
65.—If the person executing any bond given under section 161 fail to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be bound to pay a penalty equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If the Master of any coasting vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such Master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any Master of a coasting vessel contravenes any of the provisions of section 165,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
68.—If upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods; or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.
69.—If the Master of any coasting vessel required under section 165 to keep a cargo book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or	Chapter XV.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
if any goods which have been brought coastwise are so unladen in any such Port; or if any goods are found on board of any coasting vessel without being entered in the manifest or cargo book or both (as the case may be) of such vessel,		
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 166,	166	such Master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this Act to produce any document, refuses or neglects to produce such document; or being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person, or in his possession,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	General	Ditto ditto.

OFFENCES AND PENALTIES—*contd.*

Offences.	Section of this Act to which offence has reference.	Penalties.
77.—If any Police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of customs except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, or shows any samples delivered to him in such capacity, or if any officer of Customs except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity.	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Packages and contents included in confiscation of goods.

Every vessel, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation under this Act shall in like manner be liable to confiscation.

Also conveyances and animals used in removal.

The confiscation of any vessel under this Act includes her tackle, apparel and furniture.

Tackle, &c., included in confiscation of vessels.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any Port in British India, or any person who has landed from any vessel:

Power to search on reasonable suspicion.

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

Persons may, before search, require to be taken before Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance; provided that he has reason to believe that smuggled goods are contained therein.

Power to stop vessels, carts, &c., and search for goods on reasonable suspicion.

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Power to issue search-warrants.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Persons reasonably suspected may be arrested.

174. Every person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before the nearest Magistrate or Customs-collector.

Persons arrested to be taken to nearest Magistrate or Customs-collector.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs:

Persons taken before Magistrate may be detained or admitted to bail.

Provided that any person so arrested, committed, or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

176. If any person liable to be arrested under this Act, is not arrested at the time of committing the offence for which he is so liable, or after arrest, makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

Person escaping may be afterwards arrested.

177. When any person employed on the crew of any of the ships of Her Majesty's Navy, Indian Marine or Marine Survey is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

Persons in Her Majesty's Navy, when arrested to be secured on board until warrant procured.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

178. Any thing liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Seizure of things liable to confiscation.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs officer authorized to receive the same.

Things seized how dealt with.

If there be no such officer at hand, all such things shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-Authority for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, he may carry them to any Police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

Procedure in respect of things seized on suspicion.

In every such case the Police-officer seizing the things shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial, he shall cause such things to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

181. When any thing is or seized, or any person is arrested, under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

When seizure or arrest is made, reason in writing to be given.

182. In every case except the cases mentioned in section 167, Nos. 26, 72 and 74 to 76 both inclusive, in which, under this Act, anything is liable to confiscation or to increased rates of duty;

Adjudication of confiscations and penalties.

or any person is liable to a penalty,

such confiscation, increased rate of duty or penalty may be adjudged—

(*a*) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector;

(*b*) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one-hundred, rupees by an Assistant Commissioner or Assistant Collector of Customs;

(*c*) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Local Government may, from time to time, empower in that behalf in virtue of their office:

Provided that the Local Government may, in the case of any officer, performing the duties of a Customs-collector, limit his powers to those indicated in clause (*b*) or in clause (*c*) of this section, and may confer on any officer by name, or in virtue of his office, the powers indicated in clauses (*a*), (*b*) or (*c*) of this section.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

Option to pay fine in lieu of confiscation.

184. When anything is confiscated under section 182, such thing shall thereupon vest in Her Majesty.

On confiscation of vessel or goods, property to vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Customs Officer of any Customs-port to which such vessel proceeds, or in which she is, and in the case of Aden, by such officer as the Governor of Bombay in Council appoints in this behalf.

Levy of penalty for failure to bring-to.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Customs Officer of the Port from which the vessel is stated to have so departed, shall be *primâ facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

Penalty under Act not to interfere with punishment under other law.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs may be tried summarily by a Magistrate.

Offences not specially provided for how tried.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any officer of Customs not inferior in rank to a Customs Collector and empowered in that behalf by name or in virtue of his office by the Local Government.

Appeal from subordinate to Chief Customs-Authority.

Such authority or officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

Every order passed in appeal under this section shall, subject to the power of revision conferred by section 191, be final.

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the Port where the dispute arises the amount demanded by the officer passing such decision or order.

Deposit, pending appeal, of duty demanded.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall upon such deposit being made cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as the case may be) to the owner of such goods on demand by such owner.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-Authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

Power to remit penalty or confiscation.

191. The Local Government may on the application of any person aggrieved by any decision or order passed under this Act by any officer of Customs or Chief Customs-Authority, and from which no appeal lies, reverse or modify such decision or order.

Revision by Local Government.

192. When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

Goods on which penalty incurred not to be removed till payment.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the custom-house until such fine, penalty or rate is paid.

Other goods of person liable to fine or penalty may be detained.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

Enforcement of payment of penalty.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

CHAPTER XVIII.

MISCELLANEOUS.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any Customs-port.

Power to open packages and examine goods.

195. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

Power to take samples of goods.

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

196. The unshipping, carrying, shipping and landing of all goods,

and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

and the removing of goods to, and the placing of them in, the proper place of deposit,

shall be performed by or at the expense of the owner of such goods.

Owner to pay expense incidental to compliance with Customs-law.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

No compensation for loss or injury except on proof of neglect or wilful act.

198. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof; or

Notice of proceedings.

after the expiration of three months from the accrual of such cause.

Limitation.

199. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf, or other authorized landing place or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

Wharfage-fees.

200. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

Duplicates of documents may be granted on payment of fee.

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.

Amendment of documents.

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel, or the import or export of goods or baggage, shall so act in any Custom-house, unless such authorization is approved by the Customs-collector.

Custom-house agents.

Such officer may require any person so authorized to give a bond with sufficient security, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

Agent to produce authority if required.

The clerk, servant, or agent, of any person or mercantile firm, may transact business generally at the Custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

204. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

Rules to be notified.

All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. Any notification made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

Cancellation of Notifications.

206. If in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

Remission of duty and compensation to owner in certain cases.

207. Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to fifteen, both inclusive, the last sentence of section sixteen and the form of bond annexed to the Act.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act	The whole.
XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the Transhipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections five, six, seven and twelve.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT DUTY.

(*See section 92*).

BOND.

No. 18

We, *A. B.*,

now of

; and *C. D.*,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary

of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives

(*date*)

(*Signed*)

The above bounden having applied to the officer in charge of the Custom-house at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say— imported by sea from on board of the ship and entered in the Custom-house Books as No. of the Register of Goods imported by Sea ;

The condition of this Bond is, that ;

If the or their legal representatives, shall observe all the rules prescribed in The Sea Customs Act, 1878, to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said or their legal representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether Customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

(*date*)

(*Signed*) ( )

B.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section 96*).

I do hereby certify that have deposited in the Warehouse of the undermentioned goods , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM A LICENSED DISTILLERY.

(*See sections 144 and 152*).

We,

are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives;

, dated this day of 18

(*Signed*)

( )

The above bounden being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government rupees being the amount of duty payable at the rate of rupees per imperial gallon London proof, for gallons of (*or* for gallons of proof spirit used in the preparation of dozens of bottles *or* gallons of cordials and liquors as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation by sea, subject to th eprovisions of The Sea Customs' Act, 1878, without having paid such duty.

The condition of this obligation is, that if the above bounden or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of rupee per imperial gallon of proof spirit for all or any portion of the above-mentioned which shall not have been then exported by sea to a foreign port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or for local consumption on payment of duty, then this bond shall be void; otherwise the shall remain in full force.

Signed in the presence of

Place

Date

If the bond be for cordials and other liquors under section 152, add—

Schedule.

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1		3

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March 1878, and is, together with the Statement of Objects and Reasons, hereby promulgated for general information :—

ACT No. IX OF 1878.

An Act for the better Control of Publications in Oriental languages.

Preamble.

WHEREAS certain publications in oriental languages printed or circulated in British India have of late contained matter likely to excite disaffection to the Government established by law in British India, or antipathy between persons of different races, castes, religions, or sects in British India, or have been used as means of intimidation or extortion :

And whereas such publications are read by and disseminated amongst large numbers of ignorant and unintelligent persons, and are thus likely to have an influence which they otherwise would not possess; and whereas it is accordingly necessary for the maintenance of the public tranquillity and for the security of Her Majesty's subjects and others to confer on the executive Government power to control the printing and circulation of such publications: It is hereby enacted as follows :—

Local extent.

1. This section and sections eleven to sixteen both inclusive apply to the whole of British India; the other sections of this Act apply only to those parts of British India to which they may from time to time be extended by the Governor General in Council by a notification in the *Gazette of India*.

Interpretation clause.

2. In this Act—

"Newspaper."

'Newspaper' means any periodical work containing public news, or comments on public news, printed wholly or partially in any oriental language, and includes two or more copies of a newspaper bearing the same name, whether published on the same day or on different days, and also includes any series of newspapers, whether printed on one day or different days, or with one name or with different names; and

"Print," &c.

'Print,' 'printed' and 'printer' apply not only to printing, but also to lithography, engraving and photography.

Power to call upon printer and publisher of newspaper to give bond;

3. Any Magistrate of a district or Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction any newspaper is printed or published, may, with the previous sanction of the Local Government and subject to the provisions of section five, call upon the printer and publisher of such newspaper to enter into a joint and several bond, or when the printer and publisher of such newspaper are the same person, call upon such person to enter into a bond, binding themselves or himself, as the case may be, in such sum as the Local Government thinks fit, not to—

(*a*) print or publish in such newspaper any words, signs, or visible representations, likely to excite disaffection to the Government established by law in British India or antipathy between any persons of different races, castes, religions, or sects in British India; or

(*b*) use or attempt to use such newspaper

for the purpose of putting any person in fear or causing annoyance to him and thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security, or to give any gratification to any person, or

for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions.

EXPLANATION.—"Valuable security," "gratification" and "public servant" are used in this section in the senses in which they are respectively used in the Indian Penal Code.

and make deposit.

4. When any bond is executed under section three, the said Magistrate or Commissioner may further require the obligor or obligors of the same to deposit the amount thereof in money or the equivalent thereof in securities of the Government of India; and the money or securities so deposited shall, subject to the provisions hereinafter contained, remain so deposited until fifteen days after the person or persons depositing the same has or have made and subscribed a declaration under Act No. XXV of 1867, section eight.

When such person or persons has or have subscribed such a declaration, and fifteen days have elapsed from the date of subscribing the same, he or they may apply to the said Magistrate or Commissioner for the restoration of the said money or securities, and thereupon such money or securities shall, subject to the provisions hereinafter contained, be restored to such person or persons.

No bond or deposit to be required when undertaking is given under this section.

5. When any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under this Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer.

When such undertaking has been so delivered, no such bond or deposit shall be required from the publisher or printer of such newspaper during the said year.

6. Whenever it appears to the Local Government that any newspaper printed or published in the territories under its administration, contains any words, signs, or visible representations of the nature described in section three, clause (*a*), or that any such newspaper has been used or attempted to be used for any purpose described in the same section, clause (*b*), such Local Government may cause a notice in the form in the schedule hereto annexed, or to the like effect, to be published in the local official Gazette.

Notice to newspaper offending.

7. A true copy of such notice shall be fixed on some conspicuous part of the premises described in the declaration made in respect of the newspaper under the said Act No. XXV of 1867, section five, and the copy so fixed shall be deemed to have been duly served on the printer and publisher of such paper.

Service of such notice.

8. If after the publication of such notice and the service thereof, the newspaper in respect of which it has been issued contains any words, signs, or visible representations of the nature described in section three, clause (*a*), or is used, or attempted to be used, for any purpose described in the same section, clause (*b*),

Liability of plant, copies of paper, and deposit to forfeiture.

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed, or intended to be used or employed, in or for the purpose of printing or publishing such newspaper, or found in or about any premises where such newspaper is printed or published, and

all copies of such newspaper wherever found, and

any money or securities which the printer or publisher of such newspaper may have deposited under the provisions of section three,

shall be liable to be forfeited to Her Majesty.

Provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six, and before anything has become liable to forfeiture under this section in respect of such newspaper, deliver to the Magistrate of the District or to the Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction such newspaper is published, an undertaking in writing of the nature specified in section five, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture under this section between the date on which such undertaking is so accepted and the end of the period for which it is given.

9. Whenever it appears to the Local Government that any money or security deposited under this Act in respect of any newspaper is liable to be forfeited under section eight, such Local Government may, by a notification in the local official Gazette, declare such money or security to be forfeited;

Power to declare deposit forfeited.

And whenever it appears to the Local Government that any implements, utensils, plant or materials used or employed or intended to be used or employed in or for the purpose of printing or publishing any newspaper, or which is or are in or about any premises where such newspaper is printed or published, or any copies of any newspaper, is or are liable to be forfeited under that section,

Power to declare newspapers, plant &c., forfeited, and to seize the same.

the Local Government may declare such implements, utensils, plant, materials or copies to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away such implements, utensils, plant, materials, and copies wherever found, and to enter upon any premises

(*a*) where the newspaper specified in such warrant is printed or published, or

(*b*) where any such implements, utensils, plant, or materials may be or may be reasonably suspected to be, or

(*c*) where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept,

and search for such implements, utensils, plant, materials, and copies.

Every warrant issued under this section, so far as relates to a search, shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

10. When any book, pamphlet, placard, broadsheet, or other document printed wholly or partially in any oriental language in British India contains any words, signs, or visible representations which are of the nature described in section three, clause (*a*),

Books, &c., printed in British India and containing matter, or used for purpose described in section 3.

or when any such book, pamphlet, placard, broadsheet, or other document has been used or attempted to be used for any purpose described in the same section, clause (*b*),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed in or for the purpose of printing or publishing such book, pamphlet, placard, broadsheet, or other document, or found in or about any premises where the same is printed or published, and all copies of such book, pamphlet, placard, broadsheet or other document, shall be liable to be forfeited to Her Majesty.

Whenever it appears to the Local Government that anything is liable to be forfeited under this section, the Local Government may declare such thing to be forfeited and may direct any Magistrate to issue a warrant in respect of the same, and thereupon such thing may be searched for, seized, and taken away in manner provided by section nine.

The Local Government may, upon good cause shown, cancel any forfeiture under this section.

11. When any newspaper printed elsewhere than in British India contains any words, signs, or visible representations of the nature described in section three, clause (*a*), or is used or attempted to be used for any purpose described in the same section, clause (*b*), all copies of such newspaper, brought into British India, shall be liable to be forfeited to Her Majesty.

Copies of newspaper printed elsewhere, and brought into British India, liable to forfeiture in certain cases.

12. Whenever it appears to the Local Government that any copies of any newspaper in any of the territories under its administration are liable to be forfeited under section eleven, such Local Government may declare all copies of such newspaper wherever found to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away all copies of such newspaper wherever found, and to enter upon any premises where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept;

Power to seize copies of newspaper forfeited under section 11.

and search for all copies of such newspaper.

Every warrant issued under this section shall, so far as relates to a search, be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

13. Any person feeling aggrieved by the issue of any notification under section nine or by any declaration made or anything done in the execution of a warrant issued under that section, or under section ten or section twelve, may, within three months from the date of the notification or declaration or the doing of the thing complained of (as the case may be), appeal to the Governor General in Council; and the Governor General in Council shall take such appeal into consideration, and the order passed by him thereon shall be final and conclusive.

Appeal to the Governor General in Council.

14. The Governor General in Council may, by notification in the *Gazette of India*, direct that any newspapers printed at any place beyond the limits of British India, or any books, pamphlets, placards, broadsheets, or other documents printed wholly or partially in any oriental language at any such place, shall not be brought into, or circulated, distributed, or publicly exhibited, or sold, or kept for circulation, distribution, public exhibition, or sale, in British India.

Power to exclude from British India, newspapers, books, &c., printed out of British India.

Whoever, in contravention of any direction under this section, brings any such newspaper, book, pamphlet, placard, broadsheet, or other document into British India, or circulates, distributes, publishes, exhibits, or sells the same, or keeps the same for circulation, distribution, exhibition, or sale, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

and all copies of such newspaper, book, pamphlet, placard, broadsheet, or other document found in British India shall be forfeited to Her Majesty.

Whenever it appears to any Magistrate of a district or to any Commissioner of Police in a Presidency town that anything within the local limits of his jurisdiction is forfeited under this section, he may issue a warrant to search for and seize the same, and such warrant shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

15. When any declaration has been made under section nine, section ten, or section twelve, in respect of any newspaper, book, pamphlet, placard, broadsheet, or other document, or any notification has been issued in respect of the same under section fourteen, any officer of the Postal Department empowered in this behalf by the Governor General in Council, by name or in virtue of his office, may search or cause search to be made for any copies of the same in the custody of that Department, and shall deliver all such copies found to such officer as the Governor General in Council may appoint in this behalf by name or in virtue of his office.

Power of postal authorities to seize newspapers, books, &c.

16. Every notification and declaration of forfeiture purporting to be issued or made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place; and no proceeding purporting to be taken under this Act, or in execution of a warrant issued under this Act, shall be called in question by any Court of civil or criminal jurisdiction; and no Civil or Criminal proceeding shall be instituted against any person for anything purporting to be done under this Act or in execution of any such warrant, or for the recovery of any property purporting to be seized under this Act.

Jurisdiction barred.

17. Any publisher or printer of a newspaper required to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

Penalty for printing or publishing without executing bond or making deposit.

18. When any publisher of a newspaper has given an undertaking under section five or section eight, and during the period for which such undertaking is given, any words, signs, or visible representations which have not been submitted to the officer appointed under section five, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

Penalty for breach of an undertaking under section 5 or section 8.

19. Any portion of this Act which has been extended to any part of British India under section one shall cease to be in force in such part whenever the Governor General in Council, by notification in the *Gazette of India*, so directs, but may be again extended to such part by a like notification.

Power to remove territory from operation of Act, and again extend Act.

20. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act.

Operation of other laws not barred.

SCHEDULE.

FORM OF NOTICE UNDER SECTION 6.

WHEREAS a certain newspaper (*state name of newspaper*) contains words, signs, or visible representations (*as the case may be*) of the nature described in section 3, clause (*a*), of Act No. IX of 1878 [*or* is used for a purpose mentioned in section 3 of Act No. IX of 1878, clause (*b*), *or* Whereas an attempt has been made to use a certain newspaper (*state name of newspaper*) for a purpose, &c.]

This is to give notice to all whom it may concern, and to give all such persons warning, according to the provisions of section 6 of the said Act No. IX of 1878.

This *day of* *187* . *A. B.*

Secretary to { *the Government of* / *the Chief Commissioner of*

STATEMENT OF OBJECTS AND REASONS.

1. The main object of this Bill is to place newspapers which are published in the vernacular languages of India under better control, and to furnish the Government with more effective means than are provided by the existing law, of punishing and repressing seditious writings which are calculated to produce disaffection towards the Government in the minds of the ignorant and unenlightened masses. Another object is to prevent unscrupulous native editors using their papers as a means of intimidation or extortion.

2. As regards the latter of these objects, it is enough to state that the Government is informed on reliable authority that certain vernacular papers have from time to time been used as a means of intimidating, and extorting money from, our feudatories and native employés. As regards the former and more important object, a fuller statement of the reasons which have led to the introduction of this Bill seems desirable.

3. That a section of the vernacular Press has of late years assumed an attitude of fixed hostility to the Government; that it does not confine itself to criticising particular measures or the acts of individual officers on their merits, but attacks the very existence of British rule in India; and that the evil has been steadily growing and has now attained a magnitude which calls for the application of some strong means of repression, are facts patent to all who read the native papers.

4. The necessity for immediate action has been pressed on the Government of India from many quarters; and those most competent to form an opinion on such a point have advised that the existing law does not furnish a sufficient remedy, and that fresh legislation is accordingly necessary.

5. The only question has been as to the form which such legislation should assume, or, to speak more precisely, whether the object in view could be attained by any mere amendment of the general criminal law, or whether some measure of a special nature is required.

The Government of India have come to the conclusion that a special measure is necessary, and they have been led to this conclusion chiefly by two considerations:

6. In the first place, the object in view is simply to repress an evil which is altogether of a special and limited nature, and for the existence of which a small and strictly defined class of persons is answerable. It is not in any way necessary for that object to expand the general law relating to State offences, or to render that law more stringent. To do so would be to inflict an unmerited hardship on a large number of Her Majesty's subjects.

7. Secondly (and this seems to put the necessity of a special law, as distinguished from any mere amendment of the general law, beyond a doubt), the ordinary criminal law confines itself to imposing penalties for offences already committed, whereas the particular offence to be dealt with here is of such a nature that it is not enough that it should be punished when committed. Its commission must be *prevented*, and this can be done only under a special procedure devised expressly for that purpose.

8. The Bill now introduced is restricted in its operation to publications in oriental languages. Its chief provisions will take effect only in those parts of British India to which they may be specially extended by the Governor General in Council, and will cease to have effect in those parts whenever the Governor General in Council so directs.

9. The system of check it establishes in the case of newspapers in oriental languages published in British India is as follows:

First.—The Magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any such newspaper to enter into a bond binding himself not to print or publish in such newspaper anything likely to excite feelings of disaffection to the Government or antipathy between persons of different races, castes, religions or sects, and not to use such paper for purposes of extortion. The Magistrate may further require the amount of this bond to be deposited in money or securities.

Secondly.—If any newspaper (whether a bond has been taken in respect of it or not) at any time contains any matter of the description just mentioned, or is used for purposes of extortion, the Local Government may warn such newspaper by a notification in the Gazette, and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c., of such newspaper, and when any deposit has been made may declare such deposit forfeited.

Thirdly.—As the provisions regarding the deposit of security and the forfeiture of the deposit would, perhaps, be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take his paper out of the operation of this portion of the Act for such time as he pleases by undertaking to submit his proofs to an officer appointed by the Government before publication, and to publish nothing which such officer objects to.

Any publisher may, if he chooses, do this at the time when he is called upon to deposit security; and if he does so, no security can be demanded from him.

Again, if he does not choose to avail himself of this provision at that stage, he may subsequently, in the event of a warning being issued against him, offer such an undertaking, and if the Magistrate accepts it, the proceedings are at an end.

10. As regards books, pamphlets, &c., printed in British India, containing matter of the description above referred to or used for purposes of extortion, the Bill gives the Local Government a power to seize them and the presses at which they are printed.

11. Newspapers and books published out of British India but circulated in British India remain. And in regard to them the Bill provides—

first, that if they contain matter of the nature already referred to or are used for purposes of extortion, the Local Government may seize them; and

secondly, that the Governor General in Council may prohibit their importation altogether.

12. The only other points calling for special notice are that an appeal is given to the Governor General in Council against anything done by a Local Government or any inferior authority; that declarations of forfeitures and other proceedings under the Act are made final and conclusive, subject only to such appeal; and that penalties are provided for printing or publishing a newspaper without executing a bond or making a deposit after such bond or deposit has been required, and for breach of an undertaking to submit proofs to a Government officer.

A. J. ARBUTHNOT.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT NO. X OF 1878.

An Act for the levy of Additional Rates on land in the Central Provinces.

Preamble. WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land; It is hereby enacted as follows:—

Short title. 1. This Act may be called "The Central Provinces Additional Rates Act, 1878:"

Local extent. It extends only to the territories administered by the Chief Commissioner of the Central Provinces;

Commencement. And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Additional rate on estates. 2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1) in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate;

(2) in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision and an assessment at full rates were made, would be assessed as land-revenue on the estate.

Recovery of rates. 3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

Rates to be credited to Local Government. 4. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

5. From the sums so credited the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories: or if the Governor General in Council so directs, in any other part of British India.

Appropriation for increasing revenue available for relief and prevention of famine.

The residue of the said sums after such appropriation may be applied by the Chief Commissioner, subject to the control of the Governor General in Council, to such local works likely to promote the public health, comfort or convenience as the Chief Commissioner thinks fit.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time—

Supplementary powers of Chief Commissioner.

(*a*) determine by what instalments and at what times any rate under this Act shall be payable, by whom it shall be assessed, collected and paid, and what portion (if any) thereof, paid by any person in respect of an estate, may be recovered by such person from any other persons having any interest in such estate;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt wholly or in part any portion of the said territories from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act, and cancel any exemption under this clause;

(*d*) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

D. FITZPATRICK,

Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT No. XI OF 1878.

THE INDIAN ARMS ACT, 1878.

CONTENTS.

PREAMBLE.

I.—Preliminary.

SECTIONS.

1. Short title.
   Local extent.
   Savings.
2. Commencement.
3. Repeal of enactments.
4. Interpretation-clause.

II.—Manufacture, Conversion, and Sale.

SECTIONS.

5. Unlicensed manufacture, conversion and sale prohibited.

III.—Import, Export and Transport.

6. Unlicensed importation and exportation prohibited.
   Importation and exportation of arms and ammunition for private use.
7. Sanction of Local Government required to warehousing of arms, &c.
8. Levy of duties on arms, &c., imported by sea.
9. Power to impose duty on import by land.
10. Power to prohibit transport.
    Transhipment of arms.
11. Power to establish searching-stations.
12. Arrest of persons conveying arms, &c., under suspicious circumstances.
    Procedure where arrest made by person not a Magistrate or a Police-officer.

IV.—Going armed and possessing Arms, &c.

13. Prohibition of going armed without license.
14. Unlicensed possession of fire-arms, &c.
15. Possession of arms of any description without license prohibited in certain places.
16. Arms of which possession has become unlawful to be deposited at Police-station.

V.—Licenses.

17. Power to make rules as to licenses.
18. Cancelling and suspension of license.

VI.—Penalties.

19. For breach of sections 5, 6, 10, 13 to 17.
20. For secret breaches of sections 5, 6, 10, 14 and 15.
    For concealing arms, &c.
21. For breach of license.
22. For knowingly purchasing arms, &c., from unlicensed person.
    For delivering arms, &c., to person not authorized to possess them.
23. Penalty for breach of rule.
24. Power to confiscate.

VII.—Miscellaneous.

25. Search and seizure by Magistrate.
26. Seizure and detention by Local Government.
27. Power to exempt.
28. Information to be given regarding offences.
29. Sanction required to certain proceedings under section 19, clause (*f*).
30. Searches in the case of offences against section 19, clause (*f*), how conducted.
31. Operation of other laws not barred.
32. Power to take census of fire-arms.
33. Notice and limitation of proceedings.

THE FIRST SCHEDULE.

THE SECOND SCHEDULE.

An Act to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows:—

Preamble.

I.—Preliminary.

1. This Act may be called "The Indian Arms Act, 1878"; and it extends to the whole of British India.

Short title.

Local extent.

But nothing herein contained shall apply to—

Savings.

(*a*) arms, ammunition or military stores on board any sea-going vessel and forming part of her ordinary armament or equipment, or

(*b*) the manufacture, conversion, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

2. This Act shall come into force on such day as the Governor General in Council by notification in the *Gazette of India* appoints.

Commencement.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions, and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

Repeal of enactments.

And all such authorities, permissions, licences and exemptions shall, except as otherwise provided by this Act, continue in force for the periods for which they may have been given or granted respectively, or, where no such period is expressly fixed, for one year from the date on which this Act comes into force, and shall then cease to have effect.

4. In this Act unless there be something repugnant in the subject or context—

Interpretation-clause.

"Cannon" includes also all howitzers, mortars wall pieces, mitrailleuses and other ordnance and machine-guns, all parts of the same, and all carriages, platforms and appliances for mounting, transporting and serving the same:

"Arms" includes fire-arms, bayonets, swords, daggers, spears, spear-heads and bows and arrows, also cannon and parts of arms, and machinery for manufacturing arms:

"Ammunition" includes also all articles specially designed for torpedo service and submarine mining, rockets, guncotton, dynamite, lithofracteur and other explosive or fulminating material, gunflints, gunwads, percussion caps, fuses, and friction tubes, all parts of ammunition and all machinery for manufacturing ammunition, but does not include lead, sulphur or saltpetre:

"Military stores" in any section of this Act as applied to any part of British India means any military stores to which the Governor General in Council may from time to time by notification in the *Gazette of India* specially extend such section in such part, and includes also all lead, sulphur, saltpetre and other material to which the Governor General in Council may from time to time so extend such section.

"License" means a license granted under this Act, and "licensed" means holding such license:

II.—Manufacture, Conversion and Sale.

5. No person shall manufacture, convert, or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

Unlicensed manufacture, conversion and sale prohibited.

Nothing herein contained shall prevent any person from selling any arms or ammunition which he lawfully possesses for his own private use to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition to any person other than a person entitled to possess the same by reason of an exemption under section twenty-seven of this Act shall, without unnecessary delay, give to the Magistrate of the district or to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

6. No person shall bring or take by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Unlicensed importation and exportation prohibited.

Nothing in the first clause of this section extends to arms (other than cannon) or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf by name or in virtue of his office may at any time detain such arms or ammunition until he receives the orders of the Local Government thereon.

Importation and exportation of arms and ammunition for private use.

Explanation.—Arms, ammunition and military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are taken out of and brought into British India within the meaning of this section.

7. Notwithstanding anything contained in the Sea-customs Act, 1878, no arms, ammunition or military stores shall be deposited in any warehouse licensed under section 16 of that Act without the sanction of the Local Government.

Sanction of local Government required to warehousing of arms, &c.

8. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles mentioned in the second schedule hereto annexed when imported by sea, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule:

Levy of duties on arms, &c., imported by sea.

Provided that no duty in excess of ten per cent. *ad valorem* shall be levied upon any of the said articles imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same:

Provided also that when any articles which have been otherwise imported and upon which duty has been levied or is leviable under this section are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Power to impose duty on import by land.

9. The Governor General in Council may from time to time by notification in the *Gazette of India* direct that duties not exceeding those specified in the second schedule hereto annexed shall be levied upon any articles mentioned in that schedule and brought by land into any part of British India, and may in like manner cancel any such notification.

Power to prohibit transport.

10. The Governor General in Council may from time to time by notification in the *Gazette of India*—

(*a*) regulate or prohibit the transport of any description of arms, ammunition or military stores over the whole of British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(*b*) cancel any such notification.

Transhipment of arms.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

Power to establish searching stations.

11. The Local Government with the previous sanction of the Governor General in Council may, at any places along the boundary line between British India and Foreign territory and at such distance within such line as it deems expedient, establish searching posts at which all vessels, carts and baggage animals and all boxes, bales and packages in transit may be stopped and searched for arms, ammunition and military stores by any officer emp owered by such Government in this behalf by name or in virtue of his office.

Arrest of persons conveying arms, &c., under suspicious circumstances.

12. When any person is found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose, any person may without warrant apprehend him and take such arms, ammunition or military stores from him.

Procedure where arrest made by person not a Magistrate or a Police-officer.

Any person so apprehended and any arms, ammunition or military stores so taken by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

All persons apprehended by, or delivered to, a Police-officer and all arms and ammunition seized by or delivered to any such officer under this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

Prohibition of going armed without license.

13. No person shall go armed with any arms except under a license and to the extent and in the manner permitted thereby.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate, Police-officer or other person empowered by the Local Government in this behalf by name or by virtue of his office.

Unlicensed possession of fire-arms, &c.

14. No person shall have in his possession or under his control any cannon or fire-arms, or any ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

During the three months next following the date on which this Act comes into force nothing in the former part of this section shall apply to the possession by any person of any fire-arms, ammunition or military stores in any place to which section 32, clause 2, of Act No. XXXI of 1860 does not apply at such date.

Any person having, within the said period of three months any fire-arms, ammunition or military stores in his possession in any such place may, and any person having at the expiry of the same period any fire-arms, ammunition or military stores in his possession in any such place without a license shall, deposit the same with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within the year next following the date on which this Act comes into force, obtain a licence authorizing him to possess such thing and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

Possession of arms of any description without license prohibited in certain places.

15. In any place to which section 32, clause 2 of Act No. XXXI of 1860, applies at the time this Act comes into force or to which the Local Government, with the previous sanction of the Governor General in Council, may by notification in the local official Gazette specially extend this section, no person shall have in his possession any arms of any description except under a license and in the manner and to the extent permitted thereby.

Arms of which possession has become unlawful to be deposited at police-station.

16. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation or expiry of a license or by the issue of a notification under section fifteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within three years from the date on which such thing is so deposited produce a license authorising him to possess the same and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

V.—Licenses.

Power to make rules as to licenses.

17. The Governor General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(*a*) fix the period for which such license shall continue in force;

(*b*) fix a fee payable by stamp or otherwise in respect of any such license granted in a place to which section 32, clause 2, of Act No. XXXI of 1860 applies at the time this Act comes into force, or in respect of any such license other than a license for possession granted in any other place;

(*c*) direct that the holder of any such license other than a license for possession shall keep a record or account in such form as the Local Government may prescribe of anything done under such license, and exhibit such record or account when called upon by an officer of Government to do so;

(*d*) empower any officer of Government to enter and inspect any premises in which arms, ammunition or military stores are manufactured or kept by any person holding a license of the description referred to in section five or section six;

(*e*) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any officer of Government so empowered, and

(*f*) require the person holding any license or acting under any license to produce the same, and to produce or account for the arms, ammunition or military stores covered by the same when called upon by an officer of Government so to do.

Cancelling and suspension of license.

18. Any license may be cancelled or suspended—

(*a*) by the officer by whom the same was granted, or by any authority to which he may be subordinate, or by any Magistrate of a district or commissioner of police in a presidency town, within the local limits of whose jurisdiction the holder of such license may be, when, for reasons to be recorded in writing, such officer, authority, Magistrate or commissioner deems it necessary for the security of the public peace to cancel or suspend such license; or

(*b*) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; and

the Local Government may at its discretion by a notification in the local official Gazette cancel or suspend all or any licenses throughout the whole or any portion of the territories under its administration.

VI.—Penalties.

For breach of sections 5, 6, 10, 13 to 17.

19. Whoever commits any of the following offences (namely)—

(*a*) manufactures, converts or sells, or keeps, offers or exposes for sale any arms, ammunition or military stores in contravention of the provisions of section five;

(*b*) fails to give notice as required by the same section;

(*c*) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six;

(*d*) transports any arms, ammunition or military stores in contravention of a regulation or prohibition issued under section ten;

(*e*) goes armed in contravention of the provisions of section thirteen;

(*f*) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section fourteen or section fifteen;

(*g*) intentionally makes any false entry in a record or account which by a rule made under section seventeen, clause (*c*), he is required to keep;

(*h*) intentionally fails to exhibit anything which by a rule made under section seventeen, clause (*e*), he is required to exhibit; or

(*i*) fails to deposit arms, ammunition or military stores, as required by section fourteen or section sixteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

For secret breaches of sections 5, 6, 10, 14 and 15.

20. Whoever does any act mentioned in clause (*a*), (*c*), (*d*) or (*f*) of section nineteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or to any person employed upon a Railway or to the servant of any public carrier,

and whoever, on any search being made under section twenty-five, conceals or attempts to conceal any arms, ammunition or military stores,

For concealing arms, &c.

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

For breach of license.

21. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section nineteen or section twenty, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

For knowingly purchasing arms, &c., from unlicensed person.

22. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed or authorized under the proviso to section five to sell the same; or delivers any arms, ammunition or military stores into the possession of any person without previously ascertaining that such person is legally authorized to possess the same,

For delivering arms, &c., to person not authorized to possess them.

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

23. Any person violating any rule made under this Act, and for the violation of which no penalty is provided by this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Penalty for breach of rule.

24. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition or military stores, it shall be in the discretion of the convicting Court or Magistrate further to direct that the whole or any portion of such arms, ammunition or military stores, and any vessel, cart or baggage animal used to convey the same, and any box, package or bale in which the same may have been concealed, together with the other contents of such box, package or bale, shall be confiscated.

Power to confiscate.

VII.—Miscellaneous.

25. Whenever any Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

Search and seizure by Magistrate.

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, although covered by a license, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, a Magistrate, or by or in the presence of some officer, specially empowered in this behalf by name or in virtue of his office by the Local Government.

26. The Local Government may at any time orde or cause to be seized any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

Seizure and detention by Local Government.

27. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

Power to exempt.

(*a*) exempt any person by name or in virtue of his office or any class of persons or exclude any description of arms or ammunition or withdraw any part of British India, from the operation of any prohibition or direction contained in this Act; and

(*b*) cancel any such notification and again subject the persons or things or the part of British India comprised therein to the operation of such prohibition or direction.

28. Every person aware of the commission of any offence punishable under this Act, shall in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information of the same to the nearest Police-officer or Magistrate, and

Information to be given regarding offences.

every person employed upon any railway or by any public carrier shall, in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information to the nearest Police-officer regarding any box, package or bale in transit which he may have reason to suspect contains arms, ammunition or military stores in respect of which an offence against this Act has been or is being committed.

29. Where an offence punishable under section nineteen, clause (*f*), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district or in a presidency town of the commissioner of police.

Sanction required to certain proceedings under section 19, cl. (*f*).

30. Where a search is to be made under the Code of Criminal Procedure or the Presidency Magistrates Act 1877 in the course of any proceedings instituted in respect of an offence punishable under section nineteen, clause (*f*), such search shall, notwithstanding anything contained in the said Code or Act, be made in the presence of some officer specially appointed by name or in virtue of his office by the Local Government in this behalf, and not otherwise.

Searches in the case of offences against section 19, cl. (*f*), how conducted.

31. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by this Act: Provided that no person shall be punished twice for the same offence.

Operation of other laws not barred.

32. The Local Government may from time to time by notification in the local official Gazette direct a census to be taken of all fire-arms in any local area, and empower any person by name or in virtue of his office to take such census.

Power to take census of fire-arms.

On the issue of any such notification, all persons possessing any such arms in such area shall furnish to the person so empowered such information as he may require in reference thereto, and shall produce such arms to him if he so requires.

Any person refusing or neglecting to produce any such arms when so required, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

33. No proceeding other than a suit shall be commenced against any person for any thing done in pursuance of this Act, without having given him at least one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of such cause.

Notice and limitation of proceedings.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited." Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872	The Santhál Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

(See Section 8.)

	Rs.	As.
(1) Fire-arms other than pistols, for each	50	
(2) Barrels for the same, whether single or double, for each	30	
(3) Pistols for each	15	
(4) Barrels for the same, whether single or double, for each	10	
(5) Springs used for fire-arms, for each...	8	
(6) Gun-stocks, sights, blocks and rollers, for each	5	
(7) Revolver-breeches, for each cartridge which they will carry ...	2	8
(8) Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each ...	1	8
(9) Machines for making or loading or closing cartridges, for each ...	10	
(10) Machines for capping cartridges, for each	2	8

Exception.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of this schedule when they appertain to a fire-arm falling under the 1st or 3rd head and are fitted into the same case with such fire-arm.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, MARCH 30, 1878. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information:—

ACT No. X OF 1878.

An Act for the levy of Additional Rates on land in the Central Provinces.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is therefore expedient to provide, in the territories administered by the Chief Commissioner of the Central Provinces, for the levy of additional rates on land; It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Central Provinces Additional Rates Act, 1878:"

Local extent.

It extends only to the territories administered by the Chief Commissioner of the Central Provinces;

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Additional rate on estates.

2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means

(1) in cases in which the settlement of the land-revenue is liable to periodical revision, double the amount of the land-revenue for the time being assessed on the estate;

(2) in cases in which such settlement is not liable to such revision, or in which the land-revenue has been, wholly or in part, released, compounded for, redeemed or assigned, double the amount which, if the settlement were liable to such revision and an assessment at full rates were made, would be assessed as land-revenue on the estate.

Recovery of rates.

3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

Rates to be credited to Local Government.

4. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

Appropriation for increasing revenue available for relief and prevention of famine.

5. From the sums so credited the Chief Commissioner shall from time to time appropriate such amount as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories: or if the Governor General in Council so directs, in any other part of British India.

The residue of the said sums after such appropriation may be applied by the Chief Commissioner, subject to the control of the Governor General in Council, to such local works likely to promote the public health, comfort or convenience as the Chief Commissioner thinks fit.

Supplementary powers of Chief Commissioner.

6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may by notification in the Local Gazette from time to time—

(*a*) determine by what instalments and at what times any rate under this Act shall be payable, by whom it shall be assessed, collected and paid, and what portion (if any) thereof, paid by any person in respect of an estate, may be recovered by such person from any other persons having any interest in such estate;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt wholly or in part any portion of the said territories from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act, and cancel any exemption under this clause;

(*d*) direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 15th March 1878, and is hereby promulgated for general information :—

ACT NO. XI OF 1878.

THE INDIAN ARMS ACT, 1878.

CONTENTS.

PREAMBLE.

I.—Preliminary.

SECTIONS.
1. Short title.
Local extent.
Savings.
2. Commencement.
3. Repeal of enactments.
4. Interpretation-clause.

II.—Manufacture, Conversion, and Sale.

SECTIONS.
5. Unlicensed manufacture, conversion and sale prohibited.

III.—Import, Export and Transport.

6. Unlicensed importation and exportation prohibited.
Importation and exportation of arms and ammunition for private use.
7. Sanction of Local Government required to warehousing of arms, &c.
8. Levy of duties on arms, &c., imported by sea.
9. Power to impose duty on import by land.
10. Power to prohibit transport.
Transhipment of arms.
11. Power to establish searching-stations.
12. Arrest of persons conveying arms, &c., under suspicious circumstances.
Procedure where arrest made by person not a Magistrate or a Police-officer.

IV.—Going armed and possessing Arms, &c.

13. Prohibition of going armed without license.
14. Unlicensed possession of fire-arms, &c.
15. Possession of arms of any description without license prohibited in certain places.
16. Arms of which possession has become unlawful to be deposited at Police-station.

V.—Licenses.

17. Power to make rules as to licenses.
18. Cancelling and suspension of license.

VI.—Penalties.

19. For breach of sections 5, 6, 10, 13 to 17.
20. For secret breaches of sections 5, 6, 10, 14 and 15.
For concealing arms, &c.
21. For breach of license.
22. For knowingly purchasing arms, &c., from unlicensed person.
For delivering arms, &c., to person not authorized to possess them.
23. Penalty for breach of rule.
24. Power to confiscate.

VII.—Miscellaneous.

25. Search and seizure by Magistrate.
26. Seizure and detention by Local Government.
27. Power to exempt.
28. Information to be given regarding offences.
29. Sanction required to certain proceedings under section 19, clause (*f*).
30. Searches in the case of offences against section 19, clause (*f*), how conducted.
31. Operation of other laws not barred.
32. Power to take census of fire-arms.
33. Notice and limitation of proceedings.

THE FIRST SCHEDULE.
THE SECOND SCHEDULE.

An Act to consolidate and amend the law relating to Arms, Ammunition and Military Stores.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to arms, ammunition and military stores; It is hereby enacted as follows :—

I.—Preliminary.

Short title.

1. This Act may be called "The Indian Arms Act, 1878"; and it extends to the whole of British India.

Local extent.

Savings.

But nothing herein contained shall apply to—

(*a*) arms, ammunition or military stores on board any sea-going vessel and forming part of her ordinary armament or equipment, or

(*b*) the manufacture, conversion, sale, import, export, transport, bearing or possession of arms, ammunition or military stores by order of the Government, or by a public servant or a volunteer enrolled under the Indian Volunteers Act, 1869, in the course of his duty as such public servant or volunteer.

Commencement.

2. This Act shall come into force on such day as the Governor General in Council by notification in the *Gazette of India* appoints.

Repeal of enactments.

3. On and from that day the enactments mentioned in the first schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule. But all authorities and permissions given, licenses and exemptions granted, orders and appointments made, notifications published, and rules, conditions, and forms prescribed under any enactment hereby repealed shall be deemed to be respectively given, granted, made, published and prescribed under this Act.

And all such authorities, permissions, licenses and exemptions shall, except as otherwise provided by this Act, continue in force for the periods for which they may have been given or granted respectively, or, where no such period is expressly fixed, for one year from the date on which this Act comes into force, and shall then cease to have effect.

Interpretation-clause.

4. In this Act unless there be something repugnant in the subject or context—

"Cannon" includes also all howitzers, mortars, wall pieces, mitrailleuses and other ordnance and machine-guns, all parts of the same, and all carriages, platforms and appliances for mounting, transporting and serving the same:

"Arms" includes fire-arms, bayonets, swords, daggers, spears, spear-heads and bows and arrows, also cannon and parts of arms, and machinery for manufacturing arms:

"Ammunition" includes also all articles specially designed for torpedo service and submarine mining, rockets, guncotton, dynamite, lithofracteur and other explosive or fulminating material, gunflints, gunwads, percussion caps, fuses, and friction tubes, all parts of ammunition and all machinery for manufacturing ammunition, but does not include lead, sulphur or saltpetre:

"Military stores" in any section of this Act as applied to any part of British India means any military stores to which the Governor General in Council may from time to time by notification in the *Gazette of India* specially extend such section in such part, and includes also all lead, sulphur, saltpetre, and other material to which the Governor General in Council may from time to time so extend such section.

"License" means a license granted under this Act, and "licensed" means holding such license.

II.—Manufacture, Conversion and Sale.

Unlicensed manufacture, conversion and sale prohibited.

5. No person shall manufacture, convert, or sell, or keep, offer or expose for sale, any arms, ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

Nothing herein contained shall prevent any person from selling any arms or ammunition which he lawfully possesses for his own private use to any person who is not by any enactment for the time being in force prohibited from possessing the same; but every person so selling arms or ammunition to any person other than a person entitled to possess the same by reason of an exemption under section twenty-seven of this Act shall, without unnecessary delay, give to the Magistrate of the district or to the officer in charge of the nearest police-station notice of the sale and of the purchaser's name and address.

III.—Import, Export and Transport.

Unlicensed importation and exportation prohibited.

6. No person shall bring or take by sea or by land into or out of British India any arms, ammunition or military stores except under a license and in the manner and to the extent permitted by such license.

Importation and exportation of arms and ammunition for private use.

Nothing in the first clause of this section extends to arms (other than cannon) or ammunition imported or exported in reasonable quantities for his own private use by any person lawfully entitled to possess such arms or ammunition; but the Collector of Customs or any other officer empowered by the Local Government in this behalf by name or in virtue of his office may at any time detain such arms or ammunition until he receives the orders of the Local Government thereon.

Explanation.—Arms, ammunition and military stores taken from one part of British India to another by sea or across intervening territory not being part of British India are taken out of and brought into British India within the meaning of this section.

Sanction of Local Government required to warehousing of arms, &c.

7. Notwithstanding anything contained in the Sea-customs Act, 1878, no arms, ammunition or military stores shall be deposited in any warehouse licensed under section 16 of that Act without the sanction of the Local Government.

Levy of duties on arms, &c., imported by sea.

8. In lieu of the duties imposed by the Indian Tariff Act, 1875, upon the articles mentioned in the second schedule hereto annexed when imported by sea, there shall be levied and collected, in every part of British India, upon the same articles the duties specified in the same schedule:

Provided that no duty in excess of ten per cent. *ad valorem* shall be levied upon any of the said articles imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same:

Provided also that when any articles which have been otherwise imported and upon which duty has been levied or is leviable under this section are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use, the importer may apply to the Customs-collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Power to impose duty on import by land.

9. The Governor General in Council may from time to time by notification in the *Gazette of India* direct that duties not exceeding those specified in the second schedule hereto annexed shall be levied upon any articles mentioned in that schedule and brought by land into any part of British India, and may in like manner cancel any such notification.

Power to prohibit transport.

10. The Governor General in Council may from time to time by notification in the *Gazette of India*—

(*a*) regulate or prohibit the transport of any description of arms, ammunition or military stores over the whole of British India or any part thereof, either altogether or except under a license and to the extent and in the manner permitted by such license, and

(*b*) cancel any such notification.

Explanation.—Arms, ammunition or military stores transhipped at a port in British India are transported within the meaning of this section.

Transhipment of arms.

Power to establish searching stations.

11. The Local Government with the previous sanction of the Governor General in Council may, at any places along the boundary line between British India and Foreign territory and at such distance within such line as it deems expedient, establish searching posts at which all vessels, carts and baggage animals and all boxes, bales and packages in transit may be stopped and searched for arms, ammunition and military stores by any officer empowered by such Government in this behalf by name or in virtue of his office.

Arrest of persons conveying arms, &c., under suspicious circumstances.

12. When any person is found carrying or conveying any arms, ammunition or military stores, whether covered by a license or not, in such manner or under such circumstances as to afford just grounds of suspicion that the same are being carried by him with intent to use them, or that the same may be used, for any unlawful purpose, any person may without warrant apprehend him and take such arms, ammunition or military stores from him.

Any person so apprehended and any arms, ammunition or military stores so taken by a person not being a Magistrate or Police-officer shall be delivered over as soon as possible to a Police-officer.

Procedure where arrest made by person not a Magistrate or a Police-officer.

All persons apprehended by, or delivered to, a Police-officer and all arms and ammunition seized by or delivered to any such officer under this section shall be taken without unnecessary delay before a Magistrate.

IV.—Going armed and possessing Arms, &c.

Prohibition of going armed without license.

13. No person shall go armed with any arms except under a license and to the extent and in the manner permitted thereby.

Any person so going armed without a license or in contravention of its provisions may be disarmed by any Magistrate, Police-officer or other person empowered by the Local Government in this behalf by name or by virtue of his office.

Unlicensed possession of fire-arms, &c.

14. No person shall have in his possession or under his control any cannon or fire-arms, or any ammunition or military stores except under a license and in the manner and to the extent permitted thereby.

During the three months next following the date on which this Act comes into force nothing in the former part of this section shall apply to the possession by any person of any fire-arms, ammunition or military stores in any place to which section 32, clause 2, of Act No. XXXI of 1860 does not apply at such date.

Any person having within the said period of three months any fire-arms, ammunition or military stores in his possession in any such place may, and any person having at the expiry of the same period any fire-arms, ammunition or military stores in his possession in any such place without a license, shall deposit the same with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within the year next following the date on which this Act comes into force, obtain a license authorizing him to possess such thing and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

Possession of arms of any description without license prohibited in certain places.

15. In any place to which section 32, clause 2 of Act No. XXXI of 1860, applies at the time this Act comes into force or to which the Local Government, with the previous sanction of the Governor General in Council, may by notification in the local official Gazette specially extend this section, no person shall have in his possession any arms of any description except under a license and in the manner and to the extent permitted thereby.

Arms of which possession has become unlawful to be deposited at police-station.

16. Any person possessing arms, ammunition or military stores, the possession whereof by him has, in consequence of the cancellation or expiry of a license or by the issue of a notification under section fifteen become unlawful, shall deposit the same without unnecessary delay with the officer in charge of the nearest police-station.

If the owner of any thing deposited under this section does not within three years from the date on which such thing is so deposited produce a license authorising him to possess the same and apply for delivery of the same, such thing shall be forfeited to Her Majesty.

V.—Licenses.

Power to make rules as to licenses.

17. The Governor General in Council may from time to time, by notification in the *Gazette of India*, make rules to determine the officers by whom, the form in which, and the terms and conditions on and subject to which, any license shall be granted; and may by such rules among other matters—

(*a*) fix the period for which such license shall continue in force;

(*b*) fix a fee payable by stamp or otherwise in respect of any such license granted in a place to which section 32, clause 2, of Act No. XXXI of 1860 applies at the time this Act comes into force, or in respect of any such license other than a license for possession granted in any other place;

(*c*) direct that the holder of any such license other than a license for possession shall keep a record or account in such form as the Local Government may prescribe of anything done under such license, and exhibit such record or account when called upon by an officer of Government to do so;

(*d*) empower any officer of Government to enter and inspect any premises in which arms, ammunition or military stores are manufactured or kept by any person holding a license of the description referred to in section five or section six;

(*e*) direct that any such person shall exhibit the entire stock of arms, ammunition and military stores in his possession or under his control to any officer of Government so empowered, and

(*f*) require the person holding any license or acting under any license to produce the same, and to produce or account for the arms, ammunition or military stores covered by the same when called upon by an officer of Government so to do.

Cancelling and suspension of license.

18. Any license may be cancelled or suspended—

(*a*) by the officer by whom the same was granted, or by any authority to which he may be subordinate, or by any Magistrate of a district or commissioner of police in a presidency town, within the local limits of whose jurisdiction the holder of such license may be, when, for reasons to be recorded in writing, such officer, authority, Magistrate or commissioner deems it necessary for the security of the public peace to cancel or suspend such license; or

(*b*) by any Judge or Magistrate before whom the holder of such license is convicted of an offence against this Act, or against the rules made under this Act; and

the Local Government may at its discretion by a notification in the local official Gazette cancel or suspend all or any licenses throughout the whole or any portion of the territories under its administration.

VI.—Penalties.

For breach of sections 5, 6, 10, 14 to 17.

19. Whoever commits any of the following offences (namely)—

(*a*) manufactures, converts or sells, or keeps, offers or exposes for sale any arms, ammunition or military stores in contravention of the provisions of section five;

(*b*) fails to give notice as required by the same section;

(*c*) imports or exports any arms, ammunition or military stores in contravention of the provisions of section six;

(*d*) transports any arms, ammunition or military stores in contravention of a regulation or prohibition issued under section ten;

(*e*) goes armed in contravention of the provisions of section thirteen;

(*f*) has in his possession or under his control any arms, ammunition or military stores in contravention of the provisions of section fourteen or section fifteen;

(*g*) intentionally makes any false entry in a record or account which by a rule made under section seventeen, clause (*c*), he is required to keep;

(*h*) intentionally fails to exhibit anything which by a rule made under section seventeen, clause (*e*), he is required to exhibit; or

(*i*) fails to deposit arms, ammunition or military stores, as required by section fourteen or section sixteen;

shall be punished with imprisonment for a term which may extend to three years, or with fine, or with both.

For secret breaches of sections 5, 6, 10, 14 and 15.

20. Whoever does any act mentioned in clause (*a*), (*c*), (*d*) or (*f*) of section nineteen, in such manner as to indicate an intention that such act may not be known to any public servant as defined in the Indian Penal Code, or to any person employed upon a Railway or to the servant of any public carrier,

and whoever, on any search being made under section twenty-five, conceals or attempts to conceal any arms, ammunition or military stores,

For concealing arms, &c.

shall be punished with imprisonment for a term which may extend to seven years, or with fine, or with both.

For breach of license.

21. Whoever, in violation of a condition subject to which a license has been granted, does or omits to do any act shall, when the doing or omitting to do such act is not punishable under section nineteen or section twenty, be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

For knowingly purchasing arms, &c., from unlicensed person.

22. Whoever knowingly purchases any arms, ammunition or military stores from any person not licensed or authorized under the proviso to section five to sell the same; or delivers any arms, ammunition or military stores

For delivering arms, &c., to person not authorized to possess them.

into the possession of any person without previously ascertaining that such person is legally authorized to possess the same,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

23. Any person violating any rule made under this Act, and for the violation of which no penalty is provided by this Act, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Penalty for breach of rule.

24. When any person is convicted of an offence punishable under this Act committed by him in respect of any arms, ammunition or military stores, it shall be in the discretion of the convicting Court or Magistrate further to direct that the whole or any portion of such arms, ammunition or military stores, and any vessel, cart or baggage animal used to convey the same, and any box, package or bale in which the same may have been concealed, together with the other contents of such box, package or bale, shall be confiscated.

Power to confiscate.

VII.—Miscellaneous.

25. Whenever any Magistrate has reason to believe that any person residing within the local limits of his jurisdiction has in his possession any arms, ammunition or military stores for any unlawful purpose,

Search and seizure by Magistrate.

or that such person cannot be left in the possession of any such arms, ammunition or military stores without danger to the public peace,

such Magistrate, having first recorded the grounds of his belief, may cause a search to be made of the house or premises occupied by such person, or in which such Magistrate has reason to believe such arms, ammunition or military stores are or is to be found, and may seize and detain the same, although covered by a license, in safe custody for such time as he thinks necessary.

The search in such case shall be conducted by, or in the presence of, a Magistrate, or by or in the presence of some officer, specially empowered in this behalf by name or in virtue of his office by the Local Government.

26. The Local Government may at any time order or cause to be seized any arms, ammunition or military stores in the possession of any person, notwithstanding that such person is licensed to possess the same, and may detain the same for such time as it thinks necessary for the public safety.

Seizure and detention by Local Government.

27. The Governor General in Council may from time to time by notification published in the *Gazette of India*—

Power to exempt.

(*a*) exempt any person by name or in virtue of his office or any class of persons or exclude any description of arms or ammunition or withdraw any part of British India, from the operation of any prohibition or direction contained in this Act; and

(*b*) cancel any such notification and again subject the persons or things or the part of British India comprised therein to the operation of such prohibition or direction.

28. Every person aware of the commission of any offence punishable under this Act, shall in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information of the same to the nearest Police-officer or Magistrate, and

Information to be given regarding offences.

every person employed upon any railway or by any public carrier shall, in the absence of reasonable excuse, the burden of proving which shall lie upon such person, give information to the nearest Police-officer regarding any box, package or bale in transit which he may have reason to suspect contains arms, ammunition or military stores in respect of which an offence against this Act has been or is being committed.

29. Where an offence punishable under section nineteen, clause (*f*), has been committed within three months from the date on which this Act comes into force in any province, district or place to which section 32, clause 2 of Act XXXI of 1860 applies at such date, or where such an offence has been committed in any part of British India not being such a district, province or place, no proceedings shall be instituted against any person in respect of such offence without the previous sanction of the Magistrate of the district or in a presidency town of the commissioner of police.

Sanction required to certain proceedings under section 19, cl. (*f*).

30. Where a search is to be made under the Code of Criminal Procedure or the Presidency Magistrates Act, 1877, in the course of any proceedings instituted in respect of an offence punishable under section nineteen, clause (*f*), such search shall, notwithstanding anything contained in the said Code or Act, be made in the presence of some officer specially appointed by name or in virtue of his office by the Local Government in this behalf, and not otherwise.

Searches in the case of offences against section 19, cl. (*f*), how conducted.

31. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by this Act: Provided that no person shall be punished twice for the same offence.

Operation of other laws not barred.

32. The Local Government may from time to time by notification in the local official Gazette direct a census to be taken of all fire-arms in any local area, and empower any person by name or in virtue of his office to take such census.

Power to take census of fire-arms.

On the issue of any such notification, all persons possessing any such arms in such area shall furnish to the person so empowered such information as he may require in reference thereto, and shall produce such arms to him if he so requires.

Any person refusing or neglecting to produce any such arms when so required, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

33. No proceeding other than a suit shall be commenced against any person for any thing done in pursuance of this Act, without having given him at least one month's previous notice in writing of the intended proceeding and of the cause thereof, nor after the expiration of three months from the accrual of such cause.

Notice and limitation of proceedings.

THE FIRST SCHEDULE.

Number and year.	Title.	Extent of repeal.
XVIII of 1841	An Act for consolidating and amending the enactments concerning the exportation of Military Stores.	So much as has not been repealed.
XXX of 1854	An Act to provide for the levy of Duties of Customs in the Arracan, Pegu, Martaban and Tenasserim Provinces.	In the preamble the words "and that the exportation of munitions of war from any of these Provinces into foreign States should be prohibited." Section 11.
XXXI of 1860	An Act relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases.	So much as has not been repealed.
VI of 1866	An Act to continue Act No. XXXI of 1860 (relating to the manufacture, importation and sale of Arms and Ammunition, and for regulating the right to keep and use the same, and to give power of disarming in certain cases), and for other purposes.	The whole.
III of 1872	The Santhál Parganas Settlement Regulation.	So much of the schedule as relates to Act XXXI of 1860 and Act VI of 1866.
IX of 1874	The Arakan Hills District Laws Regulation, 1874.	So much of the schedule as relates to Act XVIII of 1841.
XV of 1874	An Act for declaring the local extent of certain Enactments, and for other purposes.	So much of the first schedule as relates to Act XVIII of 1841.

THE SECOND SCHEDULE.

(See Section 8.)

	Rs.	As.
(1) Fire-arms other than pistols, for each	50	
(2) Barrels for the same, whether single or double, for each	30	
(3) Pistols for each	15	
(4) Barrels for the same, whether single or double, for each	10	
(5) Springs used for fire-arms, for each...	8	
(6) Gun-stocks, sights, blocks and rollers, for each	5	
(7) Revolver-breeches, for each cartridge which they will carry ...	2	8
(8) Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each ...	1	8
(9) Machines for making or loading or closing cartridges, for each ...	10	
(10) Machines for capping cartridges, for each	2	8

Exception.—Articles falling under the 5th, 6th, 8th, 9th or 10th head of this schedule when they appertain to a fire-arm falling under the 1st or 3rd head and are fitted into the same case with such fire-arm.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 6, 1878. { Register No. 33.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information :—

ACT NO. XII OF 1878.

An Act for the further amendment of the Panjáb Laws Act, 1872.

FOR the purpose of further amending the Panjáb Laws Act, 1872; It is hereby enacted as follows :—

Preamble.

Substitution of new section for Act IV of 1872, s. 5.

1. For section 5 of the said Act, the following shall be substituted (namely) :—

Decisions in certain cases to be according to Native law.

"5. In questions regarding succession, special property of females, betrothal, marriage, divorce, dower, adoption, guardianship, minority, bastardy, family-relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be—

"(*a*) any custom applicable to the parties concerned, which is not contrary to justice, equity or good conscience, and has not been, by this or any other enactment, altered or abolished, and has not been declared to be void by any competent authority;

"(*b*) the Muhammadan law, in cases where the parties are Muhammadans, and the Hindú law, in cases where the parties are Hindús, except in so far as such law has been altered or abolished by legislative enactment, or is opposed to the provisions of this Act, or has been modified by any such custom as is above referred to."

Substitution of new sections for Act IV of 1872, ss. 9 to 18.

2. For sections 9 to 18 (both inclusive) of the same Act, the following shall be substituted :—

Right of pre-emption.

"9. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immoveable property in preference to all other persons. It arises in respect of sales (whether under a decree or otherwise) of immoveable property and of foreclosures of rights to redeem such property.

Presumption as to its existence.

"10. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

"(*a*) to exist in all village-communities, however constituted, and

"(*b*) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights of occupancy affecting such lands.

Its existence in towns to be proved.

"11. The right of pre-emption shall not be presumed to exist in any town or city, or any subdivision thereof, but may be shown to exist therein, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

Devolution of right when property to be sold or foreclosed is situate within a village.

"12. If the property to be sold or the right to redeem which is to be foreclosed is situate within, or is a share of, a village, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,—

"(*a*) first, in the case of joint undivided immoveable property, to the co-sharers;

"(*b*) secondly, in the case of villages held on ancestral shares, to co-sharers in the village, in

order of their relationship to the vendor or mortgagor;

"(*c*) thirdly, if no co-sharer or relation of the vendor or mortgagor claims to exercise such right, to the landowners of the pattí or other sub-division of the village in which the property is situate, jointly;

"(*d*) fourthly, if the landowners of the pattí or other sub-division make no joint claim to exercise such right, to such landholders severally;

"(*e*) fifthly, to any landholder of the village;

"(*f*) sixthly, to the tenants (if any) with rights of occupancy in the property;

"(*g*) seventhly, to the tenants (if any) with rights of occupancy in the village:

"Provided that when the property is land to the trees standing on which the Government is entitled, such right belongs to the Lieutenant-Governor of the Panjáb in preference to all other persons.

"Where two or more persons are equally entitled to such right, the vendor or mortgagor may determine which of them shall exercise the same.

"Nothing in the former part of this section shall be deemed to affect the Panjáb Tenancy Act, 1868, section 34; but if a landlord refuse or neglect to exercise the right conferred on him by that section, such right belongs, first, to the tenants (if any) with rights of occupancy in the property concerned, and secondly, to the tenants (if any) with right of occupancy in the village in which such property is situate.

"13. When any person proposes to sell any property, or to foreclose the right to redeem any property, in respect of which any persons have a right of pre-emption, he shall give notice to the persons concerned of the price at which he is willing to sell such property, or of the amount due in respect of the mortgage, as the case may be.

Notice to pre-emptors.

"Such notice shall be given through any Court within the local limits of whose jurisdiction the property or any part thereof is situate, and shall be deemed sufficiently given if it be stuck up on the chaupál or other public place of the village, town or city in which the property is situate.

"14. Any person having a right of pre-emption in respect of any property proposed to be sold, shall lose such right, unless within three months from the date of giving such notice he pays or tenders to the person so proposing to sell the price aforesaid or the fair market-value of the property, or deposits the same in the Court from which the notice issued. When any money is so deposited the Court shall give notice of such deposit to the vendor or mortgagor as the case may be.

Loss of right of pre-emption.

"15. When the right of pre-emption arises in respect of the foreclosure of the right to redeem any property, any person entitled to such right may, at any time within three months after the giving of the notice required by section thirteen, pay or tender to the mortgagee or his successor in title the amount specified in such notice, or the amount really due on the footing of the mortgage, and shall thereupon acquire a right to purchase the property.

Right of pre-emptor on foreclosure.

"On completion of the purchase the person exercising the right of pre-emption shall be bound to pay to the mortgagee or his successor in title the amount specified in such notice, together with interest on the principal sum secured by the mortgage, at the rate specified by the instrument of mortgage, for any time which has elapsed since the date of the notice, and any additional costs which may have been properly incurred by the mortgagee or his successor in title.

"16. Any person entitled to a right of pre-emption may bring a suit to enforce such right on any of the following grounds (namely):—

Suit to enforce right of pre-emption.

"(*a*) that no due notice was given as required by section thirteen;

"(*b*) that tender was made under section fourteen or section fifteen and refused;

"(*c*) in the case of a sale, that the price stated in the notice was not fixed in good faith;

"(*d*) in the case of a foreclosure, that the amount claimed by the mortgagee was not really due on the footing of the mortgage, or was not claimed in good faith, or that it exceeds the fair market-value of the property mortgaged.

"If, in the case of a sale, the Court finds that the price was not fixed in good faith, the Court shall fix such price as appears to it to be the fair market-value of the property sold.

"If, in the case of a foreclosure, the Court finds that the amount claimed by the mortgagee was not really due on the footing of the mortgage, or that it was not claimed in good faith, or that it exceeds the fair market-value of the property mortgaged, the amount to be paid to the mortgagee shall not exceed what the Court finds to be such market-value.

"16A. When any suit is instituted under section sixteen, the Court may in its discretion require the plaintiff to pay into Court the price or market-value of the property, or, in the case of a right to redeem property, the amount really due on the footing of the mortgage, and if such requisition is not complied with in such time as the Court directs, may reject the plaint.

Power to require payment into Court.

"17. If the Court find for the plaintiff, the decree shall specify a day not being a holiday on or before which the purchase-money or the amount to be paid to the mortgagee shall be paid.

Decree to fix time for payment.

"18. If such purchase-money or amount is not paid into Court before it rises on that day, the decree shall become void, and the plaintiff shall, so far only as relates to such sale or foreclosure, lose his right of pre-emption over the property to which the decree relates."

Effect of non-payment of purchase-money.

3. For section 35 of the same Act the following shall be substituted (namely):—

Substitution of new section for Act IV of 1872, s. 35.

"35. The Court of Wards may, at its discretion, take charge of, and administer, the estates of all disqualified persons, that is to say:—

Jurisdiction of Court of Wards.

"(*a*) females deemed by the Local Government incompetent to manage their estates;

"(*b*) persons who have not completed the age of eighteen years;

"(*c*) idiots;

"(*d*) lunatics;

"(*e*) persons declared by the Local Government incapable, owing to physical defects or infirmities, of managing their own estates;

"(*f*) persons convicted of a non-bailable offence and unfitted, in the opinion of the Local Government, by vice or bad character to manage their estates;

"(*g*) persons declared by the Local Government, on their own application, to be unfitted to manage their estates:

"Provided that the Court of Wards shall not take charge of, or administer, the estate of any person of any of the classes mentioned in clauses (*a*), (*b*), (*c*) and (*d*) of this section, unless he has inherited a beneficial interest in an estate for which a settlement was made with his ancestor, or in respect of which he would have been entitled to be settled with, if he had been competent to make an agreement for the payment of revenue, or unless he is the holder by inheritance of an assignment of land-revenue:

Proviso.

"Provided also that the Court of Wards shall not take charge of, or administer any beneficial interest in, an estate in which more persons than one have a joint undivided interest, unless all such persons are so circumstanced as to be subject to the Court of Wards."

Further proviso.

4. To section 38 of the same Act the following clause shall be added (namely):—

Amendment of Act IV of 1872, section 38.

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

5. To section 40 of the same Act shall be added the words 'and may withdraw any powers so conferred.'

Amendment of Act IV of 1872, section 40.

6. In sections 43, 44 and 47 of the same Act the words 'with the consent and' shall be omitted.

Amendment of Act IV of 1872, sections 43, 44 and 47.

7. Whoever breaks any rule made by the Local Government under the same Act shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to fifty rupees, or with both. All penalties inflicted since the fifteenth day of July 1875 which might have been inflicted if this section had been in force shall be deemed to have been inflicted in accordance with law.

Penalty for breach of rules under Act IV of 1872.

8. To the same Act the following section shall be added:—

"52. All advances made by the Local Government to landholders for the relief of distress, the purchase of seed and cattle, the construction, maintenance and repair of dwelling-houses and other buildings, and for other purposes not specified in the Land Improvement Act, 1871, shall, when they become due, be recoverable from the person to whom the advance was made, or from any person who has become surety for the repayment thereof, as if they were arrears of land-revenue due by the person to whom the advance was made or by his surety."

Recovery of advances made by Government.

D. FITZPATRICK,
Secy. to the Govt. of India.

[First Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information:—

ACT No. XIII OF 1878.

An Act to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices, and to amend the Indian Merchant Shipping Act, 1875, and the Indian Ports Act, 1875.

WHEREAS by the Merchant Shipping Act, 1854, section 213, and by the Merchant Shipping Act Amendment Act, 1855, section 16, it is enacted that the Board of Trade may, in manner therein mentioned, and in the name of Her Majesty, sue for and recover the wages due to, and expenses incurred in respect of, the distressed seamen and apprentices in the said sections mentioned; And whereas it is expedient to empower such persons as the Governor General in Council may think fit to sue for and recover in British India, in the name of the Secretary of State for India in Council, such wages and expenses, when the same are charged upon any ship, or recoverable from any master, owner or other person, found in British India;

Preamble.

And whereas it is also expedient to amend the Indian Merchant Shipping Act, 1875, and the Indian Ports Act, 1875, in manner hereinafter appearing;

It is hereby enacted as follows:—

1. The Governor General in Council may from time to time, by notification in the *Gazette of India*, authorize, either generally or specially, such persons as he thinks fit to sue for and recover, in manner in the Merchant Shipping Act, 1854, section 213, provided, any wages or expenses recoverable under the said sections of the said Acts in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British India.

Power to appoint persons to sue.

Every person so authorized shall be entitled to sue and recover accordingly in any such Court, and shall be deemed to be a person filling a public office within the meaning of the Indian Evidence Act, 1872, section 57, clause 7.

2. All suits and proceedings under section one shall be instituted and carried on in the name of the Secretary of State for India in Council.

Suits, &c., to be instituted in name of Secretary of State for India in Council.

3. In sections 6, 7, 9 and 17 of the said Indian Merchant Shipping Act, 1875, the word "misconduct" shall be deemed to include, besides drunkenness, tyranny and other similar

Amendment of sections 6, 7, 9 and 17 of Act IV of 1875.

misconduct, any wrongful act or default causing the loss or abandonment of, or serious damage to, any ship, or loss of life.

Act IV of 1875, sections 3 and 5, amended.

4. Notwithstanding anything contained in section one hundred and fourteen of Act No. I of 1859 (*for the amendment of the law relating to Merchant Seamen*), or in section twenty-eight of the said Indian Merchant Shipping Act, 1875, the word "ship" in section three, and the word "ships" in section five, of the latter Act, shall be deemed to include all ships except ships belonging to, or in the service of, Her Majesty or belonging to any foreign Prince or State.

Nothing herein contained shall be deemed to give power to cancel or suspend any certificate granted by the Board of Trade and held by the master, mate or engineer of any ship belonging to the subject of any foreign Prince or State.

Amendment of chapter V of Act XII of 1875.

5. For chapter V of the Indian Ports Act, 1875, the following shall be substituted (namely):—

"CHAPTER V.—*Of Salvage in Ports.*

Recovery of property by Government officer, and salvage payable therefor.

"**43.** If any anchors, wreck, stores or other property be recovered by any officer employed by the Local Government for that purpose, from the surface, bed or shore of any port subject to this Act, the Local Government shall be entitled to receive a reasonable sum for salvage, having regard to the place of recovery.

Private person recovering property to deliver up same and receive salvage.

"If any such property is so recovered by any other person not entitled thereto nor authorized by the person so entitled to recover the same, he shall, without unnecessary delay, deliver the same to the Conservator, or to such other officer as the Local Government may appoint in this behalf, and shall be entitled to receive a reasonable sum as aforesaid in respect of the same.

Register to be kept of property recovered.

"A register shall be kept of all property so recovered, in such manner and at such place as the Local Government may direct.

"It shall contain a description of such property, and of the times and places where the same has been recovered;

"and it shall be open to public inspection at reasonable office-hours, except on Sundays and such holidays as the Local Government may direct.

Provisions of section 40 saved.

"Nothing in this section shall authorize any person to creep or sweep for any property in contravention of section forty, or entitle any person to salvage in respect of any property recovered by so creeping or sweeping.

Penalty for omitting to deliver up property.

"Any person omitting to deliver any property as required by this section shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Property recovered may, in certain cases, be sold.

"**44.** If the property recovered under the last preceding section, or by a Conservator acting under section fifteen, is unclaimed,

"or if the person claiming the same fails to pay the amount due to the Local Government, or to the finder of such property, in respect thereof,

"such property may be sold by public auction, if of a perishable nature, forthwith; and if not of a perishable nature, at any period not less than six months after the recovery thereof;

Proceeds how applied.

"and on the realization of the proceeds, the amount due to the Local Government, or to the finder of such property, for salvage, or for the expenses incurred under section fifteen, shall be deducted therefrom, and credited to the Local Government, or paid to such finder, as the case may be, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appear and claim the same, shall be held in deposit for payment, without interest, to any person thereafter establishing his right to the same:

"Provided that he makes his claim within one year from the date of the sale."

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 13, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information:—

ACT NO. XII OF 1878.

An Act for the further amendment of the Panjáb Laws Act, 1872.

FOR the purpose of further amending the Panjáb Laws Act, 1872; It is hereby enacted as follows:—

Preamble.

Substitution of new section for Act IV of 1872, s. 5.

1. For section 5 of the said Act, the following shall be substituted (namely):—

Decisions in certain cases to be according to Native law.

"5. In questions regarding succession, special property of females, betrothal, marriage, divorce, dower, adoption, guardianship, minority, bastardy, family-relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be—

"(*a*) any custom applicable to the parties concerned, which is not contrary to justice, equity or good conscience, and has not been, by this or any other enactment, altered or abolished, and has not been declared to be void by any competent authority;

"(*b*) the Muhammadan law, in cases where the parties are Muhammadans, and the Hindú law, in cases where the parties are Hindús, except in so far as such law has been altered or abolished by legislative enactment, or is opposed to the provisions of this Act, or has been modified by any such custom as is above referred to."

Substitution of new sections for Act IV of 1872, ss. 9 to 18.

2. For sections 9 to 18 (both inclusive) of the same Act, the following shall be substituted:—

Right of pre-emption.

"9. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immoveable property in preference to all other persons. It arises in respect of sales (whether under a decree or otherwise) of immoveable property and of foreclosures of rights to redeem such property.

Presumption as to its existence.

"10. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

"(*a*) to exist in all village-communities, however constituted, and

"(*b*) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights of occupancy affecting such lands.

Its existence in towns to be proved.

"11. The right of pre-emption shall not be presumed to exist in any town or city, or any subdivision thereof, but may be shown to exist therein, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

Devolution of right when property to be sold or foreclosed is situate within a village.

"12. If the property to be sold or the right to redeem which is to be foreclosed is situate within, or is a share of, a village, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,—

"(*a*) first, in the case of joint undivided immoveable property, to the co-sharers;

"(*b*) secondly, in the case of villages held on ancestral shares, to co-sharers in the village, in

misconduct, any wrongful act or default causing the loss or abandonment of, or serious damage to, any ship, or loss of life.

Act IV of 1875, sections 3 and 5, amended.

4. Notwithstanding anything contained in section one hundred and fourteen of Act No. I of 1859 (*for the amendment of the law relating to Merchant Seamen*), or in section twenty-eight of the said Indian Merchant Shipping Act, 1875, the word "ship" in section three, and the word "ships" in section five, of the latter Act, shall be deemed to include all ships except ships belonging to, or in the service of, Her Majesty or belonging to any foreign Prince or State.

Nothing herein contained shall be deemed to give power to cancel or suspend any certificate granted by the Board of Trade and held by the master, mate or engineer of any ship belonging to the subject of any foreign Prince or State.

Amendment of chapter V of Act XII of 1875.

5. For chapter V of the Indian Ports Act, 1875, the following shall be substituted (namely):—

"CHAPTER V.—*Of Salvage in Ports.*

Recovery of property by Government officer, and salvage payable therefor.

"43. If any anchors, wreck, stores or other property be recovered by any officer employed by the Local Government for that purpose, from the surface, bed or shore of any port subject to this Act, the Local Government shall be entitled to receive a reasonable sum for salvage, having regard to the place of recovery.

Private person recovering property to deliver up same and receive salvage.

"If any such property is so recovered by any other person not entitled thereto nor authorized by the person so entitled to recover the same, he shall, without unnecessary delay, deliver the same to the Conservator, or to such other officer as the Local Government may appoint in this behalf, and shall be entitled to receive a reasonable sum as aforesaid in respect of the same.

Register to be kept of property recovered.

"A register shall be kept of all property so recovered, in such manner and at such place as the Local Government may direct.

"It shall contain a description of such property, and of the times and places where the same has been recovered;

"and it shall be open to public inspection at reasonable office-hours, except on Sundays and such holidays as the Local Government may direct.

Provisions of section 40 saved.

"Nothing in this section shall authorize any person to creep or sweep for any property in contravention of section forty, or entitle any person to salvage in respect of any property recovered by so creeping or sweeping.

Penalty for omitting to deliver up property.

"Any person omitting to deliver any property as required by this section shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Property recovered may, in certain cases, be sold.

"44. If the property recovered under the last preceding section, or by a Conservator acting under section fifteen, is unclaimed,

"or if the person claiming the same fails to pay the amount due to the Local Government, or to the finder of such property, in respect thereof,

"such property may be sold by public auction, if of a perishable nature, forthwith; and if not of a perishable nature, at any period not less than six months after the recovery thereof;

Proceeds how applied.

"and on the realization of the proceeds, the amount due to the Local Government, or to the finder of such property, for salvage, or for the expenses incurred under section fifteen, shall be deducted therefrom, and credited to the Local Government, or paid to such finder, as the case may be, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appear and claim the same, shall be held in deposit for payment, without interest, to any person thereafter establishing his right to the same:

"Provided that he makes his claim within one year from the date of the sale."

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 20, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information:—

ACT NO. XII OF 1878.

An Act for the further amendment of the Panjáb Laws Act, 1872.

Preamble.

FOR the purpose of further amending the Panjáb Laws Act, 1872; It is hereby enacted as follows:—

Substitution of new section for Act IV of 1872, s. 5.

1. For section 5 of the said Act, the following shall be substituted (namely):—

Decisions in certain cases to be according to Native law.

"5. In questions regarding succession, special property of females, betrothal, marriage, divorce, dower, adoption, guardianship, minority, bastardy, family-relations, wills, legacies, gifts, partitions, or any religious usage or institution, the rule of decision shall be—

"(*a*) any custom applicable to the parties concerned, which is not contrary to justice, equity or good conscience, and has not been, by this or any other enactment, altered or abolished, and has not been declared to be void by any competent authority;

"(*b*) the Muhammadan law, in cases where the parties are Muhammadans, and the Hindú law, in cases where the parties are Hindús, except in so far as such law has been altered or abolished by legislative enactment, or is opposed to the provisions of this Act, or has been modified by any such custom as is above referred to."

Substitution of new sections for Act IV of 1872, ss. 9 to 18.

2. For sections 9 to 18 (both inclusive) of the same Act, the following shall be substituted:—

Right of pre-emption.

"9. The right of pre-emption is a right of the persons hereinafter mentioned or referred to, to acquire, in the cases hereinafter specified, immoveable property in preference to all other persons. It arises in respect of sales (whether under a decree or otherwise) of immoveable property and of foreclosures of rights to redeem such property.

Presumption as to its existence.

"10. Unless the existence of any custom or contract to the contrary is proved, such right shall, whether recorded in the settlement-record or not, be presumed—

"(*a*) to exist in all village-communities, however constituted, and

"(*b*) to extend to the village-site, to the houses built upon it, to all lands and shares of lands within the village-boundary, and to all transferable rights of occupancy affecting such lands.

Its existence in towns to be proved.

"11. The right of pre-emption shall not be presumed to exist in any town or city, or any subdivision thereof, but may be shown to exist therein, and to be exercisable therein by such persons and under such circumstances as the local custom prescribes.

Devolution of right when property to be sold or foreclosed is situate within a village.

"12. If the property to be sold or the right to redeem which is to be foreclosed is situate within, or is a share of, a village, the right to buy or redeem such property belongs, in the absence of a custom to the contrary,—

"(*a*) first, in the case of joint undivided immoveable property, to the co-sharers;

"(*b*) secondly, in the case of villages held on ancestral shares, to co-sharers in the village, in

order of their relationship to the vendor or mortgagor;

"(*c*) thirdly, if no co-sharer or relation of the vendor or mortgagor claims to exercise such right, to the landowners of the pattí or other sub-division of the village in which the property is situate, jointly;

"(*d*) fourthly, if the landowners of the pattí or other sub-division make no joint claim to exercise such right, to such landholders severally;

"(*e*) fifthly, to any landholder of the village;

"(*f*) sixthly, to the tenants (if any) with rights of occupancy in the property;

"(*g*) seventhly, to the tenants (if any) with rights of occupancy in the village:

"Provided that when the property is land to the trees standing on which the Government is entitled, such right belongs to the Lieutenant-Governor of the Panjáb in preference to all other persons.

"Where two or more persons are equally entitled to such right, the vendor or mortgagor may determine which of them shall exercise the same.

"Nothing in the former part of this section shall be deemed to affect the Panjáb Tenancy Act, 1868, section 34; but if a landlord refuse or neglect to exercise the right conferred on him by that section, such right belongs, first, to the tenants (if any) with rights of occupancy in the property concerned, and secondly, to the tenants (if any) with right of occupancy in the village in which such property is situate.

Notice to pre-emptors.

"13. When any person proposes to sell any property, or to foreclose the right to redeem any property, in respect of which any persons have a right of pre-emption, he shall give notice to the persons concerned of the price at which he is willing to sell such property, or of the amount due in respect of the mortgage, as the case may be.

"Such notice shall be given through any Court within the local limits of whose jurisdiction the property or any part thereof is situate, and shall be deemed sufficiently given if it be stuck up on the chaupál or other public place of the village, town or city in which the property is situate.

Loss of right of pre-emption.

"14. Any person having a right of pre-emption in respect of any property proposed to be sold, shall lose such right, unless within three months from the date of giving such notice he pays or tenders to the person so proposing to sell the price aforesaid or the fair market-value of the property, or deposits the same in the Court from which the notice issued. When any money is so deposited the Court shall give notice of such deposit to the vendor or mortgagor as the case may be.

Right of pre-emptor on foreclosure.

"15. When the right of pre-emption arises in respect of the foreclosure of the right to redeem any property, any person entitled to such right may, at any time within three months after the giving of the notice required by section thirteen, pay or tender to the mortgagee or his successor in title the amount specified in such notice, or the amount really due on the footing of the mortgage, and shall thereupon acquire a right to purchase the property.

"On completion of the purchase the person exercising the right of pre-emption shall be bound to pay to the mortgagee or his successor in title the amount specified in such notice, together with interest on the principal sum secured by the mortgage, at the rate specified by the instrument of mortgage, for any time which has elapsed since the date of the notice, and any additional costs which may have been properly incurred by the mortgagee or his successor in title.

Suit to enforce right of pre-emption.

"16. Any person entitled to a right of pre-emption may bring a suit to enforce such right on any of the following grounds (namely):—

"(*a*) that no due notice was given as required by section thirteen;

"(*b*) that tender was made under section fourteen or section fifteen and refused;

"(*c*) in the case of a sale, that the price stated in the notice was not fixed in good faith;

"(*d*) in the case of a foreclosure, that the amount claimed by the mortgagee was not really due on the footing of the mortgage, or was not claimed in good faith, or that it exceeds the fair market-value of the property mortgaged.

"If, in the case of a sale, the Court finds that the price was not fixed in good faith, the Court shall fix such price as appears to it to be the fair market-value of the property sold.

"If, in the case of a foreclosure, the Court finds that the amount claimed by the mortgagee was not really due on the footing of the mortgage, or that it was not claimed in good faith, or that it exceeds the fair market-value of the property mortgaged, the amount to be paid to the mortgagee shall not exceed what the Court finds to be such market-value.

Power to require payment into Court.

"16A. When any suit is instituted under section sixteen, the Court may in its discretion require the plaintiff to pay into Court the price or market-value of the property, or, in the case of a right to redeem property, the amount really due on the footing of the mortgage, and if such requisition is not complied with in such time as the Court directs, may reject the plaint.

Decree to fix time for payment.

"17. If the Court find for the plaintiff, the decree shall specify a day not being a holiday on or before which the purchase-money or the amount to be paid to the mortgagee shall be paid.

Effect of non-payment of purchase-money.

"18. If such purchase-money or amount is not paid into Court before it rises on that day, the decree shall become void, and the plaintiff shall, so far only as relates to such sale or foreclosure, lose his right of pre-emption over the property to which the decree relates."

Substitution of new section for Act IV of 1872, s. 35.

3. For section 35 of the same Act the following shall be substituted (namely):—

Jurisdiction of Court of Wards.

"35. The Court of Wards may, at its discretion, take charge of, and administer, the estates of all disqualified persons, that is to say:—

"(*a*) females deemed by the Local Government incompetent to manage their estates;

"(*b*) persons who have not completed the age of eighteen years;

"(*c*) idiots;

"(*d*) lunatics;

"(*e*) persons declared by the Local Government incapable, owing to physical defects or infirmities, of managing their own estates;

"(*f*) persons convicted of a non-bailable offence and unfitted, in the opinion of the Local Government, by vice or bad character to manage their estates;

"(*g*) persons declared by the Local Government, on their own application, to be unfitted to manage their estates:

Proviso.

"Provided that the Court of Wards shall not take charge of, or administer, the estate of any person of any of the classes mentioned in clauses (*a*), (*b*), (*c*) and (*d*) of this section, unless he has inherited a beneficial interest in an estate for which a settlement was made with his ancestor, or in respect of which he would have been entitled to be settled with, if he had been competent to make an agreement for the payment of revenue, or unless he is the holder by inheritance of an assignment of land-revenue:

Further proviso.

"Provided also that the Court of Wards shall not take charge of, or administer any beneficial interest in, an estate in which more persons than one have a joint undivided interest, unless all such persons are so circumstanced as to be subject to the Court of Wards."

Amendment of Act IV of 1872, section 38.

4. To section 38 of the same Act the following clause shall be added (namely):—

"Persons whose property is under the superintendence of the Court of Wards shall not be competent to create, without the sanction of the Court, any charge upon, or interest in, such property or any part thereof."

Amendment of Act IV of 1872, section 40.

5. To section 40 of the same Act shall be added the words 'and may withdraw any powers so conferred.'

Amendment of Act IV of 1872, sections 43, 44 and 47.

6. In sections 43, 44 and 47 of the same Act the words 'with the consent and' shall be omitted.

Penalty for breach of rules under Act IV of 1872.

7. Whoever breaks any rule made by the Local Government under the same Act shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to fifty rupees, or with both. All penalties inflicted since the fifteenth day of July 1875 which might have been inflicted if this section had been in force shall be deemed to have been inflicted in accordance with law.

Recovery of advances made by Government.

8. To the same Act the following section shall be added:—

"52. All advances made by the Local Government to landholders for the relief of distress, the purchase of seed and cattle, the construction, maintenance and repair of dwelling-houses and other buildings, and for other purposes not specified in the Land Improvement Act, 1871, shall, when they become due, be recoverable from the person to whom the advance was made, or from any person who has become surety for the repayment thereof, as if they were arrears of land-revenue due by the person to whom the advance was made or by his surety."

D. FITZPATRICK,
Secy. to the Govt. of India.

[Third Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 28th March 1878, and is hereby promulgated for general information:—

ACT No. XIII OF 1878.

An Act to provide for the recovery in British India of wages due to, and expenses incurred in respect of, certain seamen and apprentices, and to amend the Indian Merchant Shipping Act, 1875, and the Indian Ports Act, 1875.

Preamble.

WHEREAS by the Merchant Shipping Act, 1854, section 213, and by the Merchant Shipping Act Amendment Act, 1855, section 16, it is enacted that the Board of Trade may, in manner therein mentioned, and in the name of Her Majesty, sue for and recover the wages due to, and expenses incurred in respect of, the distressed seamen and apprentices in the said sections mentioned; And whereas it is expedient to empower such persons as the Governor General in Council may think fit to sue for and recover in British India, in the name of the Secretary of State for India in Council, such wages and expenses, when the same are charged upon any ship, or recoverable from any master, owner or other person, found in British India;

And whereas it is also expedient to amend the Indian Merchant Shipping Act, 1875, and the Indian Ports Act, 1875, in manner hereinafter appearing;

It is hereby enacted as follows:—

Power to appoint persons to sue.

1. The Governor General in Council may from time to time, by notification in the *Gazette of India*, authorize, either generally or specially, such persons as he thinks fit to sue for and recover, in manner in the Merchant Shipping Act, 1854, section 213, provided, any wages or expenses recoverable under the said sections of the said Acts in cases where such wages and expenses are, under the same sections, a charge upon any ship, or recoverable from any master, owner or other person, within the jurisdiction of any Court in British India.

Every person so authorized shall be entitled to sue and recover accordingly in any such Court, and shall be deemed to be a person filling a public office within the meaning of the Indian Evidence Act, 1872, section 57, clause 7.

Suits, &c., to be instituted in name of Secretary of State for India in Council.

2. All suits and proceedings under section one shall be instituted and carried on in the name of the Secretary of State for India in Council.

Amendment of sections 6, 7, 9 and 17 of Act IV of 1875.

3. In sections 6, 7, 9 and 17 of the said Indian Merchant Shipping Act, 1875, the word "misconduct" shall be deemed to include, besides drunkenness, tyranny and other similar

misconduct, any wrongful act or default causing the loss or abandonment of, or serious damage to, any ship, or loss of life.

Act IV of 1875, sections 3 and 5, amended.

4. Notwithstanding anything contained in section one hundred and fourteen of Act No. I of 1859 (*for the amendment of the law relating to Merchant Seamen*), or in section twenty-eight of the said Indian Merchant Shipping Act, 1875, the word "ship" in section three, and the word "ships" in section five, of the latter Act, shall be deemed to include all ships except ships belonging to, or in the service of, Her Majesty or belonging to any foreign Prince or State.

Nothing herein contained shall be deemed to give power to cancel or suspend any certificate granted by the Board of Trade and held by the master, mate or engineer of any ship belonging to the subject of any foreign Prince or State.

Amendment of chapter V of Act XII of 1875.

5. For chapter V of the Indian Ports Act, 1875, the following shall be substituted (namely):—

"CHAPTER V.—*Of Salvage in Ports.*

Recovery of property by Government officer, and salvage payable therefor.

"43. If any anchors, wreck, stores or other property be recovered by any officer employed by the Local Government for that purpose, from the surface, bed or shore of any port subject to this Act, the Local Government shall be entitled to receive a reasonable sum for salvage, having regard to the place of recovery.

Private person recovering property to deliver up same and receive salvage.

"If any such property is so recovered by any other person not entitled thereto nor authorized by the person so entitled to recover the same, he shall, without unnecessary delay, deliver the same to the Conservator, or to such other officer as the Local Government may appoint in this behalf, and shall be entitled to receive a reasonable sum as aforesaid in respect of the same.

Register to be kept of property recovered.

"A register shall be kept of all property so recovered, in such manner and at such place as the Local Government may direct.

"It shall contain a description of such property, and of the times and places where the same has been recovered;

"and it shall be open to public inspection at reasonable office-hours, except on Sundays and such holidays as the Local Government may direct.

Provisions of section 40 saved.

"Nothing in this section shall authorize any person to creep or sweep for any property in contravention of section forty, or entitle any person to salvage in respect of any property recovered by so creeping or sweeping.

Penalty for omitting to deliver up property.

"Any person omitting to deliver any property as required by this section shall be punished with imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

Property recovered may, in certain cases, be sold.

"44. If the property recovered under the last preceding section, or by a Conservator acting under section fifteen, is unclaimed,

"or if the person claiming the same fails to pay the amount due to the Local Government, or to the finder of such property, in respect thereof,

"such property may be sold by public auction, if of a perishable nature, forthwith; and if not of a perishable nature, at any period not less than six months after the recovery thereof;

Proceeds how applied.

"and on the realization of the proceeds, the amount due to the Local Government, or to the finder of such property, for salvage, or for the expenses incurred under section fifteen, shall be deducted therefrom, and credited to the Local Government, or paid to such finder, as the case may be, and the balance shall be paid to the person entitled to the property recovered, or, if no such person appear and claim the same, shall be held in deposit for payment, without interest, to any person thereafter establishing his right to the same:

"Provided that he makes his claim within one year from the date of the sale."

D. FITZPATRICK,
Secy. to the Govt. of India.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, AUGUST 3, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st August 1878, and is hereby promulgated for general information:—

ACT No. XIV OF 1878.

An Act to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.

Preamble.

WHEREAS the Lieutenant-Governorship of the North-Western Provinces and the Chief Commissionership of Oudh are now united under the administration of a single officer; and whereas it is expedient that, so long as such union continues, the powers of the Local Government of Oudh under the enactments hereinafter mentioned should resemble the powers of the Local Government of the North-Western Provinces under the same or like enactments; and whereas doubts have arisen as to the validity of certain acts done since the said union, and it is expedient to remove such doubts; It is hereby enacted as follows:—

Omissions from Act XIX of 1868.

1. In the Oudh Rent Act, 1868, sections 29, 85, 87 and 91, the following words shall be omitted (namely): "with the previous sanction of the Governor General of India in Council," "subject to any orders that may from time to time be issued by the Governor General in Council," "subject to any orders in this behalf that may from time to time be made by the Governor General of India in Council," and "with the sanction of the Governor General of India in Council."

Alteration of Act XXVI of 1870, section 6.

2. For the first sentence of section 6 of the Prisons Act, 1870, the following shall be substituted (namely): "An Inspector General of Prisons shall be appointed in the North-Western Provinces, the Panjáb and Oudh by the Local Government, and in the Central Provinces and British Burma by the Governor General in Council."

Alteration of Act XXXII of 1871, section 5.

3. In the Oudh Civil Courts Act, 1871, section 5, for the words "The Governor General in Council shall fix," the following words shall be substituted (namely): "The Chief Commissioner, with the sanction of the Governor General in Council, shall fix."

Alteration of same Act, section 6.

In the first sentence of section 6 of the same Act, the words "Commissioners, Deputy Commissioners, Civil Judge of Lucknow and Assistant Commissioners" shall be omitted; and for the second sentence of the same section the following shall be substituted, that is to say: "The Commissioners, Deputy Commissioners, Assistant Commissioners, Extra Assistant Commissioners, Tahsildárs and the Civil Judge of Lucknow shall be appointed by the Chief Commissioner."

Omission from section 10 of same Act.

In section 10 of the same Act, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

Alteration of same Act, section 26, paragraphs 1 and 2.

In section 26, first paragraph, of the same Act, the words "with the sanction of the Governor General in Council" shall be omitted; and in the second paragraph of the same section, for the words "Governor General in Council," the words "Chief Commissioner" shall be substituted.

tion eleven shall be applied, and in the supervision and control of such allotment:

Provided that not less than one-half of the members of such Committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant-Governor shall, from time to time, prescribe the manner in which the members of such Committee shall be appointed or removed, and shall define the functions and authority of such Committee.

V.—Miscellaneous.

16. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Collector as if such suits had been included among the suits mentioned in section twenty-three of Act No. X of 1859 and in section one of Act No. XIV of 1863;

Suits under Act cognizable by Collector.

and appeals from decisions in such suits shall be cognizable in accordance with the provisions of Act No. X of 1859 and Act No. XIV of 1863.

17. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within thirty days from the date of the order.

Limitation of appeals.

The Commissioner's decision on such appeal shall be final; but all such decisions may be reviewed by the Board of Revenue.

18. The Lieutenant-Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

Power to invest subordinate officers with powers of Collector.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

19. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land-revenue due on the land on account of which the rate is payable.

Recovery of rates.

20. The Lieutenant-Governor may, by notification from time to time,

Supplementary powers of Local Government.

(*a*) prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected and paid;

(*b*) make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c*) exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act and cancel such exemptions;

(*d*) direct fresh measurements and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

D. FITZPATRICK,
Secy. to the Govt. of India.

[Second Publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th February 1878, and is hereby promulgated for general information:—

ACT No. IV OF 1878.

An Act to amend the law relating to the levy of rates on land in Oudh.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is accordingly expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of rates in addition to those now applied to local purposes;

Preamble.

and whereas it is also expedient to empower the said Chief Commissioner to provide for the payment of certain charges incurred or to be incurred on account of canals and railways;

and whereas it is therefore expedient to repeal the Oudh Local Rates Act, and to re-enact it with the amendments hereinafter appearing;

It is hereby enacted as follows:—

1. This Act may be called "The Oudh Local Rates Act, 1878:"

Short title.

It extends only to the territories administered by the Chief Commissioner of Oudh;

Local extent.

And it shall come into force on such date as the Governor General in Council by notification in the *Gazette of India* directs.

Commencement.

2. On and from such date, Act No. XVII of 1871 (*to provide for the levy of rates on land in Oudh*) shall be repealed. But all rates imposed, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, appointed and published under this Act.

Repeal of Act XVII of 1871.

And all assignments made under section ten of the said Act shall be deemed to be allotments made under this Act.

Interpretation-clause.

3. In this Act—

"Land" means land assessed to the land-revenue, and includes land whereof the land-revenue has been wholly or in part released, compounded for, redeemed or assigned:

"Land."

"Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land-revenue, if any, assessed on the estate. It also includes a muáfidár or other person holding land, the land-revenue of which has been wholly or in part released, compounded for, redeemed or assigned:

"Landholder."

"Estate" means all or any part of a village separately assessed to the land-revenue, or separately exempted from payment thereof; and

"Estate."

"Annual value" means—

"Annual value."

(1) Where the settlement of the land-revenue is liable to periodical revision—double the amount of the land-revenue assessed on an estate;

(2) Where such settlement is not liable to periodical revision, or where the land-revenue or a portion thereof has been released, compounded for, redeemed or assigned—double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption or assignment, have been assessed as land-revenue on the estate:

"Year" means the year commencing on the first day of April.

"Year."

4. The Chief Commissioner may impose on every estate a rate not exceeding two and a quarter per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land-revenue for the time being assessed on the estate and any local cesses now leviable therefrom.

Rates assessable.

5. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land-revenue due in respect of the land on account of which the rate is payable.

Recovery of rates.

6. Every landholder may recover from his co-sharers or pattídárs, if any, a share of any such rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattídár, recorded at the time of the settlement, bears to the annual value of the whole estate.

Power to recover contribution.

7. Whenever any such rate is charged on a landholder on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realise from such under-proprietor, lessee or tenant a share of the rate bearing the same proportion to the whole rate that the share of such under-proprietor, lessee or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land.

Rate on land in the occupation of an under-proprietor or permanent lessee.

8. Suits for the recovery from co-sharers, under-proprietors, permanent lessees or tenants aforesaid, of any sum on account of any such rate, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognizable by the Courts of Revenue in Oudh;

Jurisdiction over suits as to rates.

and the provisions of the Oudh Rent Act (No. XIX of 1868), chapters VII, VIII and IX, as to similar classes of suits, shall apply to the suits mentioned in the former part of this section.

9. An appeal shall lie to the Commissioner from the order of any person authorized, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: provided that such appeal be presented within thirty days from the date of the order.

Appeal to Commissioner.

The decision of the Commissioner on such appeal shall be final; but all such decisions may be reviewed by the Chief Commissioner.

10. The amount standing at the credit of the fund constituted under section nine of the said Act No. XVII of 1871 at the time this Act comes into force and the proceeds of all rates imposed under this Act shall be carried to the credit of a general provincial fund.

General fund.

11. (*a*). From such fund the Chief Commissioner shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Appropriation for increasing revenues available for famine purposes.

(*b*). The Chief Commissioner may, from time to time, with the previous sanction of the Governor General in Council, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he may declare to be works of general provincial utility:

Assignment for canals and railways.

Provided that the amounts so assigned in any year shall not exceed one-eighteenth of the proceeds of the rates assessed in such year.

(*c*). Subject to such appropriation, the Chief Commissioner shall from time to time allot from the said fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

Allotment for local improvements.

(1.) The construction, repair and maintenance of roads and other means of communication;

(2.) The construction and repair of schoolhouses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort or convenience:

Provided that the amounts so allotted in any year for any district shall not be less than one-half of the proceeds of the rate assessed in such district in such year.

12. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Chief Commissioner, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

Unexpended portion of allotment.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the allotment made under section eleven, shall be kept in each district.

Accounts of receipts.

Such accounts shall, at all reasonable times, be open to the inspection of the local Committee hereinafter mentioned.

In section 32, last paragraph, of the same Act, the following words shall be omitted (namely): "with the sanction of the Governor General in Council."

Omission from section 32, last paragraph, of same Act.

In section 33, first paragraph, of the same Act, for the words "presiding officer of any Court under this Act," the words "Judicial Commissioner" shall be substituted; and in the second paragraph of the same section, for the words "by the Chief Commissioner, but shall not be removed without the sanction of the Governor General in Council," the words "or removed by the Chief Commissioner" shall be substituted.

Alteration of same Act, section 33, paragraphs 1 and 2.

4. In the Oudh Land-Revenue Act, 1876, section 4, the following words shall be omitted in both the places in which they occur (namely): "subject to such rules as the Governor General in Council may from time to time prescribe in this behalf;" and in sections 7 and 9 of the same Act the following words shall be omitted (namely): "subject to such rules as the Governor General in Council from time to time prescribes in this behalf;" and in sections 14, 19, 20, 51, 183, 212 and 220 of the same Act, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

Omissions from Act XVII of 1876.

To section 43 of the same Act the following words shall be added (namely): "provided that in the case of settlements of individual mahâls or parts of mahâls, undertaken at other times than at the general settlement and sanctioned by the Chief Commissioner, such confirmation shall not be necessary."

Addition to same Act, section 43.

5. In section 39, first paragraph, of the Oudh Laws Act, 1876, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

Omission from Act XVIII of 1876, section 39.

In section 45, first paragraph, of the same Act, after the word "and," the words "the Chief Commissioner" shall be inserted.

Amendment of section 45 of same Act.

6. For the purpose of the Prisoners Act, 1871, sections 30 and 31, and of the Reformatory Schools Act, 1876, the North-Western Provinces and Oudh shall be deemed to be subject to the same Local Government.

Modification of Act V of 1871, sections 30 and 31, and Act V of 1876.

7. No order issued, power conferred, act done or appointment or rule made by the Chief Commissioner of Oudh subsequent to the union of the Lieutenant-Governorship of the North-Western Provinces and the Chief Commissionership of Oudh which would have been valid if issued, conferred, done or made by, or with the sanction of, the Governor General in Council, shall be deemed to be invalid merely because it was not so issued, conferred, done or made.

Validation-clause.

8. This Act shall come into force on the passing thereof, and sections one to six (both inclusive) shall continue in force until the Governor General in Council, by notification in the *Gazette of India*, otherwise directs.

Commencement and continuance of this Act.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, AUGUST 17, 1878.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 1st August 1878, and is hereby promulgated for general information:—

ACT No. XIV OF 1878.

An Act to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh.

WHEREAS the Lieutenant-Governorship of the North-Western Provinces and the Chief Commissionership of Oudh are now united under the administration of a single officer; and whereas it is expedient that, so long as such union continues, the powers of the Local Government of Oudh under the enactments hereinafter mentioned should resemble the powers of the Local Government of the North-Western Provinces under the same or like enactments; and whereas doubts have arisen as to the validity of certain acts done since the said union, and it is expedient to remove such doubts; It is hereby enacted as follows:—

Preamble.

1. In the Oudh Rent Act, 1868, sections 29, 85, 87 and 91, the following words shall be omitted (namely): "with the previous sanction of the Governor General of India in Council," "subject to any orders that may from time to time be issued by the Governor General in Council," "subject to any orders in this behalf that may from time to time be made by the Governor General of India in Council," and "with the sanction of the Governor General of India in Council."

Omissions from Act XIX of 1868.

2. For the first sentence of section 6 of the Prisons Act, 1870, the following shall be substituted (namely): "An Inspector General of Prisons shall be appointed in the North-Western Provinces, the Panjáb and Oudh by the Local Government, and in the Central Provinces and British Burma by the Governor General in Council."

Alteration of Act XXVI of 1870, section 6.

3. In the Oudh Civil Courts Act, 1871, section 5, for the words "The Governor General in Council shall fix," the following words shall be substituted (namely): "The Chief Commissioner, with the sanction of the Governor General in Council, shall fix."

Alteration of Act XXXII of 1871, section 5.

In the first sentence of section 6 of the same Act, the words "Commissioners, Deputy Commissioners, Civil Judge of Lucknow and Assistant Commissioners" shall be omitted; and for the second sentence of the same section the following shall be substituted, that is to say: "The Commissioners, Deputy Commissioners, Assistant Commissioners, Extra Assistant Commissioners, Tahsíldárs and the Civil Judge of Lucknow shall be appointed by the Chief Commissioner."

Alteration of same Act, section 6.

In section 10 of the same Act, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

Omission from section 10 of same Act.

In section 26, first paragraph, of the same Act, the words "with the sanction of the Governor General in Council" shall be omitted; and in the second paragraph of the same section, for the words "Governor General in Council," the words "Chief Commissioner" shall be substituted.

Alteration of same Act, section 26, paragraphs 1 and 2.

In section 32, last paragraph, of the same Act, the following words shall be omitted (namely): "with the sanction of the Governor General in Council."

Omission from section 32, last paragraph, of same Act.

In section 33, first paragraph, of the same Act, for the words "presiding officer of any Court under this Act," the words "Judicial Commissioner" shall be substituted; and in the second paragraph of the same section, for the words "by the Chief Commissioner, but shall not be removed without the sanction of the Governor General in Council," the words "or removed by the Chief Commissioner" shall be substituted.

Alteration of same Act, section 33, paragraphs 1 and 2.

4. In the Oudh Land-Revenue Act, 1876, section 4, the following words shall be omitted in both the places in which they occur (namely): "subject to such rules as the Governor General in Council may from time to time prescribe in this behalf;" and in sections 7 and 9 of the same Act the following words shall be omitted (namely): "subject to such rules as the Governor General in Council from time to time prescribes in this behalf;" and in sections 14, 19, 20, 51, 183, 212 and 220 of the same Act, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

Omissions from Act XVII of 1876.

To section 43 of the same Act the following words shall be added (namely): "provided that in the case of settlements of individual mahâls or parts of mahâls, undertaken at other times than at the general settlement and sanctioned by the Chief Commissioner, such confirmation shall not be necessary."

Addition to same Act, section 43.

5. In section 39, first paragraph, of the Oudh Laws Act, 1876, the following words shall be omitted (namely): "with the previous sanction of the Governor General in Council."

Omission from Act XVIII of 1876, section 39.

In section 45, first paragraph, of the same Act, after the word "and," the words "the Chief Commissioner" shall be inserted.

Amendment of section 45 of same Act.

6. For the purpose of the Prisoners Act, 1871, sections 30 and 31, and of the Reformatory Schools Act, 1876, the North-Western Provinces and Oudh shall be deemed to be subject to the same Local Government.

Modification of Act V of 1871, sections 30 and 31, and Act V of 1876.

7. No order issued, power conferred, act done or appointment or rule made by the Chief Commissioner of Oudh subsequent to the union of the Lieutenant-Governorship of the North-Western Provinces and the Chief Commissionership of Oudh which would have been valid if issued, conferred, done or made by, or with the sanction of, the Governor General in Council, shall be deemed to be invalid merely because it was not so issued, conferred, done or made.

Validation-clause.

8. This Act shall come into force on the passing thereof, and sections one to six (both inclusive) shall continue in force until the Governor General in Council, by notification in the *Gazette of India*, otherwise directs.

Commencement and continuance of this Act.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, SEPTEMBER 7, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th September 1878, and is hereby promulgated for general information:—

ACT No. XV. OF 1878.

An Act to make better provision for the management of the Husainábád endowment at Lucknow.

Preamble.

Whereas in the year 1838 the third King of Oudh, Muhammad Alí Shah, built at Lucknow a Mosque called Husainábád Mubárak for the purpose of the celebration therein of certain religious ceremonies and for the ultimate interment of himself and his mother;

And whereas, on or about the twenty-third day of November 1839, the said Muhammad Alí Shah deposited the sum of twelve lákhs of Lucknow sicca rupees in the treasury of the late East India Company at the Residency at Lucknow;

And whereas by a deed of gift dated the 15th of the month of Ramzán in the year 1255 of the Hijra, corresponding with the said twenty-third day of November 1839, the said Muhammad Alí Shah declared that the annual interest on the said sum of twelve lákhs of rupees at the rate of four per centum per annum, together with the rent of certain shops therein referred to and the income of certain religious offerings, should be applied to the payment of the pensions of certain persons therein mentioned and their descendants (hereinafter called "the pensioners") and to defraying the expenses of the said Mosque and the repairs of a road therein mentioned; and by the same deed the said Muhammad Alí Shah appointed two of his servants named Rafík-úd-Daulah Sayyad Imám Alí Khán Bahádur and Azimullá Khán Bahádur, and after them their descendants, generation after generation, to be Superintendents (*mut'walís*) of the said Mosque, and Sharf-úd-Daulah Muzaffar-úl-Mulk Muhammad Ibráhím Khán Bahádur Mustakím Jang, and his descendants after him, to be Agent of the pensioners only, and the expenses of the said Mosque were to be paid in perpetuity from the said treasury to the said two Superintendents and their descendants after them, and the said pensions were to be paid through the said Agent; and the said deed further provided that, in the event of failure of heirs of the said Superintendents or Agent, the British Resident for the time being at Lucknow should, with the concurrence of three-fourths of the pensioners, appoint one of their number to the vacant post. And the deed now in recital also contained the following provisions:—

"As the pensioners enumerated in this deed are objects of our peculiar consideration and favour, it is necessary that the Resident for the time being, owing to the union and friendship subsisting between the two Governments, treat them with kindness, and, considering them deserving of the support of the British Government, always afford them his aid and assistance.

"The undermentioned items of income are hereby remitted and shall be devoted to the expenses of the Husainábád Mubárak and its dependencies, and all the property in it is given by us as a gift. It shall not be optional with the sovereigns of Oudh, at any time, on any account whatsoever, to interfere in any way with it, and let the Resident for the time being, at the request of the mut'walís or Superintendents in this particular matter, give his countenance and support that this good work may continue in existence for ever;"

And whereas the items of income so referred to were the rents of certain shops attached to the said Mosque and the income from religious offerings thereto;

And whereas, on the fifth day of December 1839, Colonel Caulfield, the British Resident at Lucknow, addressed a letter to the said Muhammad Alí Shah in which he acknowledged the receipt of the said deed of gift, and stated that His Majesty might rest satisfied that every attention would be paid by the Resident to the wishes therein expressed, that his relatives would ever meet with the utmost attention, and that their interests would always be attended to by the Resident so far as his official duty permitted;

And whereas, some time after the said twenty-third day of November 1839, the said Muhammad Alí Shah added to the endowment so created Government promissory notes amounting to the sum of two millions four hundred and seventeen thousand five hundred sicca rupees, but he did not expressly declare any trusts of such further endowment;

And whereas the said notes are believed to have been in September 1841 converted into Government promissory notes for Company's rupees and to have been then endorsed in favour of the said Superintendents and the Agent;

And whereas, at some time between the same date and the month of February 1856, certain surplus funds of the said endowment were invested in Government promissory notes, some in the names of the said Superintendents and Agent, and some in the names of the said Superintendents only;

And whereas, after the mutiny of 1857 and the re-occupation of Lucknow, the said Mosque was found to have been stript of all its valuable property; and the promissory notes of which the said endowment then consisted were missing, and it appeared on enquiry that the said Agent had joined the mutineers and been killed during an attack on the said city, and that the said Superintendents had sold certain of the same promissory notes;

And whereas the Government of India thereupon removed the existing Superintendents from their office, and called upon the existing pensioners to appoint under the hereinbefore-recited provisions of the fourth article of the said deed of gift two other Superintendents and an Agent;

And whereas the Nawábs Mohsin-úd-Daulah and Mumtáz-úd-Daulah were accordingly appointed Superintendents, and Sakamutulla Khán was appointed Agent, and such appointments were confirmed by the then Chief Commissioner of Oudh in the year 1860;

And whereas in the meanwhile most of the promissory notes so missing as aforesaid were recovered, and of some of the others duplicates were granted by Government;

And whereas the Superintendents and Agent appointed as last aforesaid subsequently obtained from the Civil Court at Lucknow a declaration of their title to the arrears of interest which had accrued due on the promissory notes then constituting the said endowment;

And whereas, in the month of June 1864, the said promissory notes and arrears were assigned to the said Superintendents and Agent free from all restrictions;

And whereas the said Nawáb Mohsin-úd-Daulah has recently died, but the said deed of gift confers no power to appoint any other person to be a Superintendent in his stead;

And whereas it is doubtful whether the aforesaid appointment of Superintendents and Agent was a regular and valid appointment, and whether there exists any person who can exercise the power of appointment conferred on the Resident by the said deed of gift;

And whereas, owing to the changes which have happened since the death of the said Muhammad Alí Shah, it is expedient to provide for the management of the said endowment in manner hereinafter appearing;

And whereas it is also expedient to indemnify all persons for anything done before the passing of this Act which might lawfully have been done if the said appointments of the said Nawábs and Sakamutulla Khán had been valid;

It is hereby enacted as follows:—

Power to appoint trustees of endowment.

1. The Local Government may call upon the pensioners and such of the descendants of the said Muhammad Alí Shah as may for the time being reside at Lucknow to nominate so many persons, not less than six in number, as they or a majority of them think fit to be trustees of the said endowment; and may appoint three of the persons so nominated to be such trustees:

Provided that the said Nawáb Mumtáz-úd-Daulah shall be one of the persons nominated and appointed as aforesaid.

Power to appoint in place of trustee dying, &c.

2. If any of the said trustees dies, or is desirous of being discharged, or refuses or becomes incapable to act, or is declared an insolvent, or is guilty of any misconduct which in the opinion of the Local Government disqualifies him to be a trustee, then and so often the Local Government may call upon the pensioners and such descendants to nominate so many persons, not less than two in number, as they or a majority of them think fit to be trustees of the said endowment, and may appoint one of the persons so nominated to be a trustee in the stead of the trustee so dying or desiring to be discharged, or refusing or becoming incapable to act, or declared an insolvent, or deemed disqualified.

Appointment in default of nomination.

3. If the pensioners and such descendants, on being called upon under section one or section two to nominate, fail to do so within one month from the date on which they are so called upon, the Local Government may (except as provided in respect of the said Nawáb Mumtáz-úd-Daulah in section one) appoint such persons as it thinks fit to be trustees of the said endowment: Provided that the number of the trustees shall not in the whole exceed three.

Notification of appointment of trustees.

4. The appointment of trustees under this Act shall be effected by a notification in the local official Gazette, and the appointee shall become a trustee on the date fixed in the notification, or if no date is fixed, from the day after its appearance in such Gazette.

Validity of such appointment.

5. The validity of any such appointment so notified shall not be questioned in any Court of justice.

Devolution of property.

6. After the first appointment of trustees under this Act, the whole property of the endowment shall, for the purposes of the endowment, always be vested in the whole body of trustees for the time being.

Management.

7. The trustees for the time being under this Act shall, for the purposes of the endowment, have the entire management of the property and affairs of the endowment, and shall be responsible for the due conduct of such affairs.

In the event of any difference of opinion among the trustees, the decision of the majority of them shall prevail; and such majority may, on behalf of themselves and their co-trustee, execute all such assurances as may be requisite for carrying into effect any lease or other disposition of any property of the endowment.

Trustees to appoint Secretary.

8. With the previous sanction of the Local Government, the said trustees may from time to time appoint some person, not being one of their own body, to act as their Secretary, to keep their accounts, conduct their correspondence and perform other ministerial duties, and may suspend or dismiss any person so appointed.

Every person so appointed shall, so long as he continues to act as Secretary, be entitled to receive from the trustees such salary not less than one hundred rupees per mensem as the trustees, with the previous sanction of the Local Government, may direct.

Power of Government to appoint in certain cases.

9. If the said trustees, on being called upon by the Local Government, when the office of Secretary is vacant, to nominate a Secretary under section eight, fail to do so within one month from the date on which they are so called upon, the Local Government may appoint such person as it thinks fit to be Secretary; and every person so appointed shall, so long as he continues to act as Secretary, be entitled to receive from the trustees such salary as the Local Government may direct.

Power of Government to dismiss Secretary.

10. The Local Government may in its discretion dismiss any Secretary appointed under section eight or section nine who is guilty of any misconduct which, in the opinion of the Local Government, disqualifies him to be Secretary.

Receipts of trustees.

11. The receipts of the said trustees for any monies or securities which may be paid or transferred to them in pursuance of this Act or the trusts thereof shall discharge the person paying or transferring the same therefrom and from being concerned to see to the application thereof, or being accountable for the non-application or misapplication thereof.

Indemnity of trustees.

12. The said trustees shall be chargeable only with such monies and securities as they respectively actually receive, and shall not be answerable the one for the other of them, nor for any banker, broker or other person in whose hands any of the property of the endowment may be placed; nor for the insufficiency or deficiency of any securities, nor otherwise for any loss or misapplication of the said property, unless the same is occasioned by or through their own wilful neglect or default; and they may reimburse themselves out of the said property all expenses properly incurred in or about the execution of their trust.

Power to call for accounts and information.

13. The Local Government may from time to time require the said trustees to render such accounts and other information respecting the said endowment as it thinks fit; and any trustee failing to comply with such requisition, or furnishing false information respecting such endowment, shall be deemed to have committed an offence under section 175, section 176 or section 177 (as the case may be) of the Indian Penal Code.

Indemnity-clause.

14. All officers and other persons are hereby indemnified for anything done before the passing of this Act which might lawfully have been done if the hereinbefore-recited appointments of the said Nawábs and Sakamutulla Khán had been valid; and no suit or other proceeding shall be maintained against any such officer or other person in respect of anything so done.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, SEPTEMBER 14, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th September 1878, and is hereby promulgated for general information :—

ACT No. XV OF 1878.

An Act to make better provision for the management of the Husainábád endowment at Lucknow.

Preamble.

Whereas in the year 1838 the third King of Oudh, Muhammad Alí Shah, built at Lucknow a Mosque called Husainábád Mubárak for the purpose of the celebration therein of certain religious ceremonies and for the ultimate interment of himself and his mother;

And whereas, on or about the twenty-third day of November 1839, the said Muhammad Alí Shah deposited the sum of twelve lákhs of Lucknow sicca rupees in the treasury of the late East India Company at the Residency at Lucknow;

And whereas by a deed of gift dated the 15th of the month of Ramazán in the year 1255 of the Hijra, corresponding with the said twenty-third day of November 1839, the said Muhammad Alí Shah declared that the annual interest on the said sum of twelve lákhs of rupees at the rate of four per centum per annum, together with the rent of certain shops therein referred to and the income of certain religious offerings, should be applied to the payment of the pensions of certain persons therein mentioned and their descendants (hereinafter called "the pensioners") and to defraying the expenses of the said Mosque and the repairs of a road therein mentioned; and by the same deed the said Muhammad Alí Shah appointed two of his servants named Rafík-úd-Daulah Sayyad Imám Alí Khán Bahádur and Azimullá Khán Bahádur, and after them their descendants, generation after generation, to be Superintendents (*mut'walís*) of the said Mosque, and Sharf-úd-Daulah Muzaffar-úl-Mulk Muhammad Ibráhím Khán Bahádur Mustakím Jang, and his descendants after him, to be Agent of the pensioners only, and the expenses of the said Mosque were to be paid in perpetuity from the said treasury to the said two Superintendents and their descendants after them, and the said pensions were to be paid through the said Agent; and the said deed further provided that, in the event of failure of heirs of the said Superintendents or Agent, the British Resident for the time being at Lucknow should, with the concurrence of three-fourths of the pensioners, appoint one of their number to the vacant post. And the deed now in recital also contained the following provisions :—

"As the pensioners enumerated in this deed are objects of our peculiar consideration and favour, it is necessary that the Resident for the time being, owing to the union and friendship subsisting between the two Governments, treat them with kindness, and, considering them deserving of the support of the British Government, always afford them his aid and assistance.

"The undermentioned items of income are hereby remitted and shall be devoted to the expenses of the Husainábád Mubárak and its dependencies, and all the property in it is given by us as a gift. It shall not be optional with the sovereigns of Oudh, at any time, on any account whatsoever, to interfere in any way with it, and let the Resident for the time being, at the request of the mut'walís or Superintendents in this particular matter, give his countenance and support that this good work may continue in existence for ever;"

And whereas the items of income so referred to were the rents of certain shops attached to the said Mosque and the income from religious offerings thereto;

And whereas, on the fifth day of December 1839, Colonel Caulfield, the British Resident at Lucknow, addressed a letter to the said Muhammad Alí Shah in which he acknowledged the receipt of the said deed of gift, and stated that His Majesty might rest satisfied that every attention would be paid by the Resident to the wishes therein expressed, that his relatives would ever meet with the utmost attention, and that their interests would always be attended to by the Resident so far as his official duty permitted;

And whereas, some time after the said twenty-third day of November 1839, the said Muhammad Alí Shah added to the endowment so created Government promissory notes amounting to the sum of two millions four hundred and seventeen thousand five hundred sicca rupees, but he did not expressly declare any trusts of such further endowment;

And whereas the said notes are believed to have been in September 1841 converted into Government promissory notes for Company's rupees and to have been then endorsed in favour of the said Superintendents and the Agent;

And whereas, at some time between the same date and the month of February 1856, certain surplus funds of the said endowment were invested in Government promissory notes, some in the names of the said Superintendents and Agent, and some in the names of the said Superintendents only;

And whereas, after the mutiny of 1857 and the re-occupation of Lucknow, the said Mosque was found to have been stript of all its valuable property; and the promissory notes of which the said endowment then consisted were missing, and it appeared on enquiry that the said Agent had joined the mutineers and been killed during an attack on the said city, and that the said Superintendents had sold certain of the same promissory notes;

And whereas the Government of India thereupon removed the existing Superintendents from their office, and called upon the existing pensioners to appoint under the hereinbefore-recited provisions of the fourth article of the said deed of gift two other Superintendents and an Agent;

And whereas the Nawábs Mohsin-úd-Daulah and Mumtáz-úd-Daulah were accordingly appointed Superintendents, and Sakamutulla Khán was appointed Agent, and such appointments were confirmed by the then Chief Commissioner of Oudh in the year 1860;

And whereas in the meanwhile most of the promissory notes so missing as aforesaid were recovered, and of some of the others duplicates were granted by Government;

And whereas the Superintendents and Agent appointed as last aforesaid subsequently obtained from the Civil Court at Lucknow a declaration of their title to the arrears of interest which had accrued due on the promissory notes then constituting the said endowment;

And whereas, in the month of June 1864, the said promissory notes and arrears were assigned to the said Superintendents and Agent free from all restrictions;

And whereas the said Nawáb Mohsin-úd-Daulah has recently died, but the said deed of gift confers no power to appoint any other person to be a Superintendent in his stead;

And whereas it is doubtful whether the aforesaid appointment of Superintendents and Agent was a regular and valid appointment, and whether there exists any person who can exercise the power of appointment conferred on the Resident by the said deed of gift;

And whereas, owing to the changes which have happened since the death of the said Muhammad Alí Shah, it is expedient to provide for the management of the said endowment in manner hereinafter appearing;

And whereas it is also expedient to indemnify all persons for anything done before the passing of this Act which might lawfully have been done if the said appointments of the said Nawábs and Sakamutulla Khán had been valid;

It is hereby enacted as follows:—

Power to appoint trustees of endowment.

1. The Local Government may call upon the pensioners and such of the descendants of the said Muhammad Alí Shah as may for the time being reside at Lucknow to nominate so many persons, not less than six in number, as they or a majority of them think fit to be trustees of the said endowment; and may appoint three of the persons so nominated to be such trustees:

Provided that the said Nawáb Mumtáz-úd-Daulah shall be one of the persons nominated and appointed as aforesaid.

Power to appoint in place of trustee dying, &c.

2. If any of the said trustees dies, or is desirous of being discharged, or refuses or becomes incapable to act, or is declared an insolvent, or is guilty of any misconduct which in the opinion of the Local Government disqualifies him to be a trustee, then and so often the Local Government may call upon the pensioners and such descendants to nominate so many persons, not less than two in number, as they or a majority of them think fit to be trustees of the said endowment, and may appoint one of the persons so nominated to be a trustee in the stead of the trustee so dying or desiring to be discharged, or refusing or becoming incapable to act, or declared an insolvent, or deemed disqualified.

Appointment in default of nomination.

3. If the pensioners and such descendants, on being called upon under section one or section two to nominate, fail to do so within one month from the date on which they are so called upon, the Local Government may (except as provided in respect of the said Nawáb Mumtáz-úd-Daulah in section one) appoint such persons as it thinks fit to be trustees of the said endowment: Provided that the number of the trustees shall not in the whole exceed three.

Notification of appointment of trustees.

4. The appointment of trustees under this Act shall be effected by a notification in the local official Gazette, and the appointee shall become a trustee on the date fixed in the notification, or if no date is fixed, from the day after its appearance in such Gazette.

Validity of such appointment.

5. The validity of any such appointment so notified shall not be questioned in any Court of justice.

Devolution of property.

6. After the first appointment of trustees under this Act, the whole property of the endowment shall, for the purposes of the endowment, always be vested in the whole body of trustees for the time being.

Management.

7. The trustees for the time being under this Act shall, for the purposes of the endowment, have the entire management of the property and affairs of the endowment, and shall be responsible for the due conduct of such affairs.

In the event of any difference of opinion among the trustees, the decision of the majority of them shall prevail; and such majority may, on behalf of themselves and their co-trustee, execute all such assurances as may be requisite for carrying into effect any lease or other disposition of any property of the endowment.

Trustees to appoint Secretary.

8. With the previous sanction of the Local Government, the said trustees may from time to time appoint some person, not being one of their own body, to act as their Secretary, to keep their accounts, conduct their correspondence and perform other ministerial duties, and may suspend or dismiss any person so appointed.

Every person so appointed shall, so long as he continues to act as Secretary, be entitled to receive from the trustees such salary not less than one hundred rupees per mensem as the trustees, with the previous sanction of the Local Government, may direct.

Power of Government to appoint in certain cases.

9. If the said trustees, on being called upon by the Local Government, when the office of Secretary is vacant, to nominate a Secretary under section eight, fail to do so within one month from the date on which they are so called upon, the Local Government may appoint such person as it thinks fit to be Secretary; and every person so appointed shall, so long as he continues to act as Secretary, be entitled to receive from the trustees such salary as the Local Government may direct.

Power of Government to dismiss Secretary.

10. The Local Government may in its discretion dismiss any Secretary appointed under section eight or section nine who is guilty of any misconduct which, in the opinion of the Local Government, disqualifies him to be Secretary.

Receipts of trustees.

11. The receipts of the said trustees for any monies or securities which may be paid or transferred to them in pursuance of this Act or the trusts thereof shall discharge the person paying or transferring the same therefrom and from being concerned to see to the application thereof, or being accountable for the non-application or misapplication thereof.

Indemnity of trustees.

12. The said trustees shall be chargeable only with such monies and securities as they respectively actually receive, and shall not be answerable the one for the other of them, nor for any banker, broker or other person in whose hands any of the property of the endowment may be placed; nor for the insufficiency or deficiency of any securities, nor otherwise for any loss or misapplication of the said property, unless the same is occasioned by or through their own wilful neglect or default; and they may reimburse themselves out of the said property all expenses properly incurred in or about the execution of their trust.

Power to call for accounts and information.

13. The Local Government may from time to time require the said trustees to render such accounts and other information respecting the said endowment as it thinks fit; and any trustee failing to comply with such requisition, or furnishing false information respecting such endowment, shall be deemed to have committed an offence under section 175, section 176 or section 177 (as the case may be) of the Indian Penal Code.

Indemnity-clause.

14. All officers and other persons are hereby indemnified for anything done before the passing of this Act which might lawfully have been done if the hereinbefore-recited appointments of the said Nawábs and Sakamutulla Khán had been valid; and no suit or other proceeding shall be maintained against any such officer or other person in respect of anything so done.

D. FITZPATRICK,

Secy. to the Govt. of India,

Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, SEPTEMBER 21, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 5th September 1878, and is hereby promulgated for general information:—

ACT No. XV OF 1878.

An Act to make better provision for the management of the Husainábád endowment at Lucknow.

Preamble.

Whereas in the year 1838 the third King of Oudh, Muhammad Alí Shah, built at Lucknow a Mosque called Husainábád Mubárak for the purpose of the celebration therein of certain religious ceremonies and for the ultimate interment of himself and his mother;

And whereas, on or about the twenty-third day of November 1839, the said Muhammad Alí Shah deposited the sum of twelve lákhs of Lucknow sicca rupees in the treasury of the late East India Company at the Residency at Lucknow;

And whereas by a deed of gift dated the 15th of the month of Ramazán in the year 1255 of the Hijra, corresponding with the said twenty-third day of November 1839, the said Muhammad Alí Shah declared that the annual interest on the said sum of twelve lákhs of rupees at the rate of four per centum per annum, together with the rent of certain shops therein referred to and the income of certain religious offerings, should be applied to the payment of the pensions of certain persons therein mentioned and their descendants (hereinafter called "the pensioners") and to defraying the expenses of the said Mosque and the repairs of a road therein mentioned; and by the same deed the said Muhammad Alí Shah appointed two of his servants named Rafík-ud-Daulah Sayyid Imám Alí Khán Bahádur and Azímulláh Khán Bahádur, and after them their descendants, generation after generation, to be Superintendents (*mutawallís*) of the said Mosque, and Sharf-ud-Daulah Muzaffar-ul-Mulk Muhammad Ibráhím Khán Bahádur Mustakím Jang, and his descendants after him, to be Agent of the pensioners only, and the expenses of the said Mosque were to be paid in perpetuity from the said treasury to the said two Superintendents and their descendants after them, and the said pensions were to be paid through the said Agent; and the said deed further provided that, in the event of failure of heirs of the said Superintendents or Agent, the British Resident for the time being at Lucknow should, with the concurrence of three-fourths of the pensioners, appoint one of their number to the vacant post. And the deed now in recital also contained the following provisions:—

"As the pensioners enumerated in this deed are objects of our peculiar consideration and favour, it is necessary that the Resident for the time being, owing to the union and friendship subsisting between the two Governments, treat them with kindness, and, considering them deserving of the support of the British Government, always afford them his aid and assistance.

"The undermentioned items of income are hereby remitted and shall be devoted to the expenses of the Husainábád Mubárak and its dependencies, and all the property in it is given by us as a gift. It shall not be optional with the sovereigns of Oudh, at any time, on any account whatsoever, to interfere in any way with it, and let the Resident for the time being, at the request of the mut'walís or Superintendents in this particular matter, give his countenance and support that this good work may continue in existence for ever;"

And whereas the items of income so referred to were the rents of certain shops attached to the said Mosque and the income from religious offerings thereto;

And whereas, on the fifth day of December 1839, Colonel Caulfield, the British Resident at Lucknow, addressed a letter to the said Muhammad Alí Shah in which he acknowledged the receipt of the said deed of gift, and stated that His Majesty might rest satisfied that every attention would be paid by the Resident to the wishes therein expressed, that his relatives would ever meet with the utmost attention, and that their interests would always be attended to by the Resident so far as his official duty permitted;

And whereas, some time after the said twenty-third day of November 1839, the said Muhammad Alí Shah added to the endowment so created Government promissory notes amounting to the sum of two millions four hundred and seventeen thousand five hundred sicca rupees, but he did not expressly declare any trusts of such further endowment;

And whereas the said notes are believed to have been in September 1841 converted into Government promissory notes for Company's rupees and to have been then endorsed in favour of the said Superintendents and the Agent;

And whereas, at some time between the same date and the month of February 1856, certain surplus funds of the said endowment were invested in Government promissory notes, some in the names of the said Superintendents and Agent, and some in the names of the said Superintendents only;

And whereas, after the mutiny of 1857 and the re-occupation of Lucknow, the said Mosque was found to have been stript of all its valuable property; and the promissory notes of which the said endowment then consisted were missing, and it appeared on enquiry that the said Agent had joined the mutineers and been killed during an attack on the said city, and that the said Superintendents had sold certain of the same promissory notes;

And whereas the Government of India thereupon removed the existing Superintendents from their office, and called upon the existing pensioners to appoint under the hereinbefore-recited provisions of the fourth article of the said deed of gift two other Superintendents and an Agent;

And whereas the Nawábs Muhsin-ud-Daulah and Mumtáz-ud-Daulah were accordingly appointed Superintendents, and Shahámatulláh Khán was appointed Agent, and such appointments were confirmed by the then Chief Commissioner of Oudh in the year 1860;

And whereas in the meanwhile most of the promissory notes so missing as aforesaid were recovered, and of some of the others duplicates were granted by Government;

And whereas the Superintendents and Agent appointed as last aforesaid subsequently obtained from the Civil Court at Lucknow a declaration of their title to the arrears of interest which had accrued due on the promissory notes then constituting the said endowment;

And whereas, in the month of June 1864, the said promissory notes and arrears were assigned to the said Superintendents and Agent free from all restrictions;

And whereas the said Nawáb Muhsin-ud-Daulah has recently died, but the said deed of gift confers no power to appoint any other person to be a Superintendent in his stead;

And whereas it is doubtful whether the aforesaid appointment of Superintendents and Agent was a regular and valid appointment, and whether there exists any person who can exercise the power of appointment conferred on the Resident by the said deed of gift;

And whereas, owing to the changes which have happened since the death of the said Muhammad Alí Shah, it is expedient to provide for the management of the said endowment in manner hereinafter appearing;

And whereas it is also expedient to indemnify all persons for anything done before the passing of this Act which might lawfully have been done if the said appointments of the said Nawábs and Shahámatulláh Khán had been valid;

It is hereby enacted as follows:—

Power to appoint trustees of endowment.

1. The Local Government may call upon the pensioners and such of the descendants of the said Muhammad Alí Shah as may for the time being reside at Lucknow to nominate so many persons, not less than six in number, as they or a majority of them think fit to be trustees of the said endowment; and may appoint three of the persons so nominated to be such trustees:

Provided that the said Nawáb Mumtáz-ud-Daulah shall be one of the persons nominated and appointed as aforesaid.

Power to appoint in place of trustee dying, &c.

2. If any of the said trustees dies, or is desirous of being discharged, or refuses or becomes incapable to act, or is declared an insolvent, or is guilty of any misconduct which in the opinion of the Local Government disqualifies him to be a trustee, then and so often the Local Government may call upon the pensioners and such descendants to nominate so many persons, not less than two in number, as they or a majority of them think fit to be trustees of the said endowment, and may appoint one of the persons so nominated to be a trustee in the stead of the trustee so dying or desiring to be discharged, or refusing or becoming incapable to act, or declared an insolvent, or deemed disqualified.

Appointment in default of nomination.

3. If the pensioners and such descendants, on being called upon under section one or section two to nominate, fail to do so within one month from the date on which they are so called upon, the Local Government may (except as provided in respect of the said Nawáb Mumtáz-ud-Daulah in section one) appoint such persons as it thinks fit to be trustees of the said endowment: Provided that the number of the trustees shall not in the whole exceed three.

Notification of appointment of trustees.

4. The appointment of trustees under this Act shall be effected by a notification in the local official Gazette, and the appointee shall become a trustee on the date fixed in the notification, or if no date is fixed, from the day after its appearance in such Gazette.

Validity of such appointment.

5. The validity of any such appointment so notified shall not be questioned in any Court of justice.

Devolution of property.

6. After the first appointment of trustees under this Act, the whole property of the endowment shall, for the purposes of the endowment, always be vested in the whole body of trustees for the time being.

Management.

7. The trustees for the time being under this Act shall, for the purposes of the endowment, have the entire management of the property and affairs of the endowment, and shall be responsible for the due conduct of such affairs.

In the event of any difference of opinion among the trustees, the decision of the majority of them shall prevail; and such majority may, on behalf of themselves and their co-trustee, execute all such assurances as may be requisite for carrying into effect any lease or other disposition of any property of the endowment.

Trustees to appoint Secretary.

8. With the previous sanction of the Local Government, the said trustees may from time to time appoint some person, not being one of their own body, to act as their Secretary, to keep their accounts, conduct their correspondence and perform other ministerial duties, and may suspend or dismiss any person so appointed.

Every person so appointed shall, so long as he continues to act as Secretary, be entitled to receive from the trustees such salary not less than one hundred rupees per mensem as the trustees, with the previous sanction of the Local Government, may direct.

Power of Government to appoint in certain cases.

9. If the said trustees, on being called upon by the Local Government, when the office of Secretary is vacant, to nominate a Secretary under section eight, fail to do so within one month from the date on which they are so called upon, the Local Government may appoint such person as it thinks fit to be Secretary; and every person so appointed shall, so long as he continues to act as Secretary, be entitled to receive from the trustees such salary as the Local Government may direct.

Power of Government to dismiss Secretary.

10. The Local Government may in its discretion dismiss any Secretary appointed under section eight or section nine who is guilty of any misconduct which, in the opinion of the Local Government, disqualifies him to be Secretary.

Receipts of trustees.

11. The receipts of the said trustees for any monies or securities which may be paid or transferred to them in pursuance of this Act or the trusts thereof shall discharge the person paying or transferring the same therefrom and from being concerned to see to the application thereof, or being accountable for the non-application or misapplication thereof.

Indemnity of trustees.

12. The said trustees shall be chargeable only with such monies and securities as they respectively actually receive, and shall not be answerable the one for the other of them, nor for any banker, broker or other person in whose hands any of the property of the endowment may be placed; nor for the insufficiency or deficiency of any securities, nor otherwise for any loss or misapplication of the said property, unless the same is occasioned by or through their own wilful neglect or default; and they may reimburse themselves out of the said property all expenses properly incurred in or about the execution of their trust.

Power to call for accounts and information.

13. The Local Government may from time to time require the said trustees to render such accounts and other information respecting the said endowment as it thinks fit; and any trustee failing to comply with such requisition, or furnishing false information respecting such endowment, shall be deemed to have committed an offence under section 175, section 176 or section 177 (as the case may be) of the Indian Penal Code.

Indemnity-clause.

14. All officers and other persons are hereby indemnified for anything done before the passing of this Act which might lawfully have been done if the hereinbefore-recited appointments of the said Nawábs and Shahámatulláh Khán had been valid; and no suit or other proceeding shall be maintained against any such officer or other person in respect of anything so done.

D. FITZPATRICK,

Secy. to the Govt. of India,
Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, OCTOBER 19, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of **India in Council** received the assent of His **Excellency the Governor** General on the 16th October 1878, and is hereby promulgated for general information:—

ACT No. XVI OF 1878.

An Act to amend Act No. IX of 1878 (*for the better control of Publications in Oriental languages*).

Preamble.

Whereas by Act No. IX of 1878 (*for the better control of Publications in Oriental languages*), section five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows:—

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.

1. The following portions of the said Act are repealed (that is to say): sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, OCTOBER 26, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 16th October 1878, and is hereby promulgated for general information :—

ACT No. XVI OF 1878.

An Act to amend Act No. IX of 1878 (*for the better control of Publications in Oriental languages*).

Preamble.

Whereas by Act No. IX of 1878 (*for the better control of Publications in Oriental languages*), section five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows :—

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.

1. The following portions of the said Act are repealed (that is to say): sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, NOVEMBER 2, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 16th October 1878, and is hereby promulgated for general information:—

ACT No. XVI OF 1878.

An Act to amend Act No. IX of 1878 (*for the better control of Publications in Oriental languages*).

Preamble.

Whereas by Act No. IX of 1878 (*for the better control of Publications in Oriental languages*), section five, it is enacted that when any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under that Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer, and that when such undertaking has been so delivered, no such bond and no such deposit as is mentioned in section four of the said Act shall be required from the publisher or printer of such newspaper during the said year;

And whereas by the last paragraph of section eight of the same Act it is provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six of the said Act, and before anything has become liable to forfeiture under the said section eight in respect of such newspaper, deliver to the Magistrate of the District, or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking as aforesaid, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture as aforesaid between the date on which such undertaking is so accepted and the end of the period for which it is given;

And whereas by the same Act, section eighteen, it is enacted that when any publisher of a newspaper has given any undertaking as aforesaid, and during the period for which such undertaking is given, any words, signs or visible representations which have not been submitted to the officer appointed as aforesaid, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

And whereas it is expedient to repeal the enactments and proviso hereinbefore recited and the reference in section three of the said Act to the said section five; It is hereby enacted as follows:—

Repeal of Act IX of 1878, sections 5 and 18, and parts of sections 3 and 8.

1. The following portions of the said Act are repealed (that is to say): sections five and eighteen, the last paragraph of section eight, and in section three, the words "and subject to the provisions of section five."

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

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PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th November 1878, and is hereby promulgated for general information :—

ACT No. XVII OF 1878.

THE NORTHERN INDIA FERRIES ACT, 1878.

CONTENTS.

PREAMBLE.

I.—PRELIMINARY.

SECTION.

1. Short title.
   Local extent.
   Commencement.
2. Repeal.
3. Interpretation-clause.

II.—PUBLIC FERRIES.

4. Power to declare, establish, define and discontinue public ferries.
5. Claims for compensation.
6. Superintendence of public ferries.
7. Management may be vested in municipality;
   and proceeds paid into Municipal Fund.
8. Letting ferry-tolls by auction.
9. Recovery of arrears from lessee.
10. Power to cancel lease.
11. Surrender of lease.
12. Power to make rules.
13. Private ferry not to ply within two miles of public ferry without sanction.
14. Person using approaches, &c., liable to pay.
15. Tolls.
16. Table of tolls.
    List of tolls.
17. Tolls, rents, compensation and fines how disposed of.
18. Compounding for tolls.

III.—PRIVATE FERRIES.

19. Power to make rules.
20. Tolls.

IV.—PENALTIES AND CRIMINAL PROCEDURE.

21. Penalty for breach of provisions as to table of tolls, list of tolls and return of traffic.
22. Penalty for taking unauthorized toll, and for causing delay.
23. Penalty for breach of rules made under sections 12 and 19.
24. Cancelment of lease on default or breach of rules.
25. Penalties on passengers offending.
26. Penalty for plying within public ferry-course without license.
27. Fines payable to lessee.
28. Penalty for rash navigation and stacking of timber.
29. Power to arrest without warrant.
30. Power to try summarily.
31. Magistrate may assess damage done by offender.

V.—MISCELLANEOUS.

SECTION.

32. Power to take possession of boats, &c., on surrender of cancellation of lease.
33. Similar power in cases of emergency.
34. Jurisdiction of Civil Courts barred.
35. Delegation of powers.
36. Validation of proceedings since repeal of Regulation VI of 1819 in Panjáb.

An Act to regulate Ferries in Northern India.

Whereas it is expedient to regulate ferries in the Panjáb, the North-Western Provinces, Oudh, the Central Provinces, Assam and Ajmer and Merwára; It is hereby enacted as follows:— Preamble.

I.—PRELIMINARY.

1. This Act may be called "The Northern India Ferries Act, 1878:" Short title.

It extends only to the territories respectively administered by the Lieutenant-Governors of the Panjáb and the North-Western Provinces and the Chief Commissioners of Oudh, the Central Provinces, Assam and Ajmer and Merwára: Local extent.

It shall come into force in each of the said territories on such date as the Local Government may by notification in the official Gazette fix in this behalf. Commencement.

2. On and from the date on which it comes into force in the territories respectively administered by the Lieutenant-Governor of the North-Western Provinces and the said Chief Commissioners, Bengal Regulation VI of 1819 shall be repealed therein; but all determinations, declarations, orders and rules made, engagements entered into, and securities taken under that Regulation, and then in force, shall be deemed to be respectively made, entered into and taken under this Act. Repeal.

3. In this Act the word "ferry" includes also a bridge of boats, pontoons or rafts, a swing-bridge, a flying-bridge and a temporary bridge, and the approaches to, and landing-places of, a ferry. Interpretation-clause.

II.—PUBLIC FERRIES.

4. The Local Government may, from time to time,— Power to declare, establish, define and discontinue public ferries.

(*a*) declare what ferries shall be deemed public ferries, and the respective districts in which, for the purposes of this Act, they shall be deemed to be situate;

(*b*) take possession of a private ferry and declare it to be a public ferry;

(*c*) establish new public ferries where, in its opinion, they are needed;

(*d*) define the limits of any public ferry;

(*e*) change the course of any public ferry; and

(*f*) discontinue any public ferry which it deems unnecessary.

Every such declaration, establishment, definition, change or discontinuance shall be made by notification in the official Gazette:

Provided that, when a river lies between two Provinces, the powers conferred by this section shall, in respect of such river, be exercised by the Governor General in Council, by notification in the *Gazette of India*, and not otherwise:

Provided also that, when any alteration in the course or in the limits of a public ferry is rendered necessary by changes in the river, such alteration may be made, by an order under his hand, by the Commissioner of the Division in which such ferry is situate, or by such other officer as the Local Government may, from time to time, appoint by name or in virtue of his office in this behalf.

5. Claims for compensation for any loss sustained by any person in consequence of a private ferry being taken possession of under section four, shall be enquired into by the Magistrate of the District in which such ferry is situate, or such officer as he appoints in this behalf, and submitted for the consideration and orders of the Local Government. Claims for compensation.

6. The immediate superintendence of every public ferry shall, except as provided in section seven, be vested in the Magistrate of the District in which such ferry is situate, or in such other officer as the Local Government may, from time to time, appoint by name or in virtue of his office in this behalf; Superintendence of public ferries.

and such Magistrate or officer shall, except when the tolls at such ferry are leased, make all necessary arrangements for the supply of boats for such ferry, and for the collection of the authorized tolls leviable thereat.

7. The Local Government may direct that any public ferry situate within the limits of a town be managed by the officer or public body charged with the superintendence of the municipal arrangements of such town; Management may be vested in municipality;

and may further direct that all or any part of the proceeds from such ferry be paid into the Municipal Fund of such town; and proceeds paid into Municipal Fund.

and thereupon such ferry shall be managed, and such proceeds or part thereof shall be paid, accordingly.

8. The tolls of any public ferry may, from time to time, be let by public auction for such term not exceeding five years as the Magistrate of the District, subject to the approval of the Commissioner of the Division in which such ferry is situate, may deem expedient. Letting ferry-tolls by auction.

The lessee shall conform to the rules made under this Act for the management and control of such ferry, and may be called upon by the officer conducting the auction to give such security for his good conduct and for the punctual payment of the rent as such officer thinks fit.

Such officer may, for sufficient reason recorded in writing under his hand, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction.

9. All arrears due by the lessee of the tolls of a public ferry on account of his lease may be recovered from the lessee or his surety (if any) by the Magistrate of the District in which such ferry is situate as if they were arrears of land-revenue. Recovery of arrears from lessee.

10. The Local Government may cancel the lease of the tolls of any public ferry on the expiration of six months' notice in writing to the lessee of its intention to cancel such lease. Power to cancel lease.

When any lease is cancelled under this section, the Magistrate of the District in which such ferry is situate shall pay to the lessee such compensation as such Magistrate may, with the previous sanction of the Local Government, award.

11. The lessee of the tolls of a public ferry may surrender his lease on the expiration of one month's notice in writing to the Local Government of his intention to surrender such lease, and on payment to the Magistrate of the District in which such ferry is situate of such compensation as such Magistrate, subject to the approval of the Commissioner, may in each case direct. Surrender of lease.

12. Subject to the control of the Local Government, the Commissioner of a Division, or such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, may, from time to time, make rules consistent with this Act— Power to make rules.

(*a*) for the control and the management of all public ferries within such Division and for regulating the traffic at such ferries;

(*b*) for regulating the time and manner at and in which, the terms on which, and the person by whom, the tolls of such ferries may be let by auction;

(*c*) for compensating persons who have compounded for tolls payable for the use of any such ferry when such ferry has been discontinued before the expiration of the period compounded for; and

(*d*) generally to carry out the purposes of this Act;

and, when the tolls of a ferry have been let under section eight, such Commissioner or other officer may, from time to time (subject as aforesaid), make additional rules consistent with this Act—

(*e*) for collecting the rents payable for the tolls of such ferries;

(*f*) in cases in which the communication is to be established by means of a bridge of boats, pontoons or rafts, or a swing-bridge, flying-bridge or temporary bridge, for regulating the time and manner at and in which such bridge shall be constructed and maintained and opened for the passage of vessels and rafts through the same, and

(*g*) in cases in which the traffic is conveyed in boats, for regulating (1) the number and kinds of such boats and their dimensions and equipment; (2) the number of the crew to be kept by the lessee for each boat; (3) the maintenance of such boats continually in good condition; (4) the hours during which, and the intervals within which, the lessee shall be bound to ply, and (5) the number of passengers, animals and vehicles, and the bulk and weight of other things, that may be carried in each kind of boat at one trip.

The lessee shall make such returns of traffic as the Commissioner or other officer as aforesaid may from time to time require.

13. No person shall, except with the sanction of the officer charged with the superintendence of a public ferry, keep a ferry-boat for the purpose of plying for hire to or from any point within a distance of two miles from the limits of such public ferry: Private ferry not to ply within two miles of public ferry without sanction.

Provided that, in the case of any specified public ferry, the Local Government may, by notification in the official Gazette, reduce or increase the said distance of two miles to such extent as it thinks fit:

Provided also that nothing hereinbefore contained shall prevent persons plying between two places, one of which is without, and one within, the said limits, when the distance between such two places is not less than three miles, or apply to boats which the Local Government expressly exempts from the operation of this section.

14. Whoever uses the approach to, or landing-place of, a public ferry is liable to pay the toll payable for crossing such ferry. Person using approaches, &c., liable to pay.

15. Tolls, according to such rates as are from time to time fixed by the Local Government, shall be levied on all persons, animals, vehicles and other things crossing any river by a public ferry and not employed or transmitted on the public service: Tolls.

Provided that the Local Government may, from time to time, declare that any persons, animals, vehicles or other things shall be exempt from payment of such tolls.

Where the tolls of a ferry have been let under section eight, any such declaration, if made after the date of the auction, shall entitle the lessee to such abatement of the rent payable in respect of the tolls as may be fixed by the Commissioner of the Division or such other officer as the Local Government may, from time to time, appoint in this behalf by name or in virtue of his office.

16. The lessee or other person authorized to collect the tolls of any public ferry shall affix a table of such tolls, legibly written or printed in the vernacular language, and also, if the Commissioner of the Division so directs, in English, in some conspicuous place near the ferry, Table of tolls.

and shall be bound to produce, on demand, a list of the tolls, signed by the Magistrate of the District or such other officer as he appoints in this behalf. List of tolls.

17. Except as provided by section seven, all tolls, rents and compensation received by or on behalf of Government, and all fines levied, under this Act shall be disposed of as follows, that is to say:— Tolls, rents, compensation and fines how disposed of.

(*a*) in the territories administered by the Lieutenant-Governor of the North-Western Provinces, the residue of such tolls, rents, compensation and fines, after defraying thereout all charges incurred in carrying out this Act in those territories, shall be credited to the Fund constituted for those territories by the North-Western Provinces Local Rates Act, 1878;

(*b*) in the territories administered by the Chief Commissioner of Oudh, the residue as aforesaid shall be credited to the Fund constituted for those territories by the Oudh Local Rates Act, 1878;

(*c*) in the territories respectively administered by the Lieutenant-Governor of the Panjáb and the Chief Commissioner of the Central Provinces, such tolls, rents, compensation and fines shall be credited to the Local Government and applied, first, to defraying all charges incurred in carrying out this Act in those territories respectively, and then, at the discretion of the Local Government, to any of the purposes specified in the second clause of section seven of the Panjáb Local Rates Act, 1878, or the second clause of section five of the Central Provinces Additional Rates Act, 1878, as the case may be, and

(*d*) in the territories respectively administered by the Chief Commissioner of Assam and the Chief Commissioner of Ajmer and Merwára, such tolls, rents, compensation and fines shall be credited to the Local Government and applied, first, to defraying all charges incurred in carrying out this Act in those territories respectively, and then to such local works and establishments likely to promote the public health, comfort or convenience as the Local Government, subject to the control of the Governor General in Council, may from time to time direct.

18. The Local Government may, if it thinks fit, from time to time, fix rates at which any person may compound for the tolls payable for the use of a public ferry.

Compounding for tolls.

III.—PRIVATE FERRIES.

19. The Commissioner of the Division may, with the previous sanction of the Local Government, from time to time make rules for the maintenance of order and for the safety of passengers and property at ferries other than public ferries.

Power to make rules.

20. The tolls charged at such ferries shall not exceed the highest rates for the time being fixed under section fifteen for similar public ferries.

Tolls.

IV.—PENALTIES AND CRIMINAL PROCEDURE.

21. Every lessee or other person authorized to collect the tolls of a public ferry, who neglects to affix and keep in good order and repair the table of tolls mentioned in section sixteen,

Penalty for breach of provisions as to table of tolls, list of tolls and return of traffic.

or who wilfully removes, alters or defaces such table, or allows it to become illegible,

or who fails to produce on demand the list of the tolls mentioned in section sixteen,

and every lessee who neglects to furnish any return required under section twelve,

shall be punished with fine which may extend to fifty rupees.

22. Every such lessee or other person as aforesaid and any person in possession of a private ferry asking or taking more than the lawful toll, or without due cause delaying any person, animal, vehicle or other thing, shall be punished with fine which may extend to one hundred rupees.

Penalty for taking unauthorized toll, and for causing delay.

23. Every person breaking any rule made under section twelve or section nineteen shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to two hundred rupees, or with both.

Penalty for breach of rules made under sections 12 and 19.

24. When any lessee of the tolls of a public ferry makes default in the payment of the rent payable in respect of such tolls, or has been convicted of an offence under section twenty-three, or having been convicted of an offence under section twenty-one or section twenty-two, is again convicted of an offence under either of those sections,

Cancelment of lease on default or breach of rules.

the Magistrate of the District may, with the sanction of the Commissioner of the Division, cancel the lease of the tolls of such ferry, and make other arrangements for its management during the whole or any part of the term for which the tolls were let.

25. Every person crossing by any public ferry, or using the approach to, or landing-place thereof, who refuses to pay the proper toll,

Penalties on passengers offending.

and every person—

who, with intent to avoid payment of such toll, fraudulently or forcibly crosses by any such ferry without paying the toll, or

who obstructs any toll-collector or lessee of the tolls of a public ferry, or any of his assistants, in any way in the execution of their duty under this Act, or

who, after being warned by any such toll-collector, lessee or assistant not to do so, goes or takes any animals, vehicles or other things into any ferry-boat, or upon any bridge at such a ferry, which is in such a state or so loaded as to endanger human life or property, or

who refuses or neglects to leave, or remove any animals, vehicles or goods from, any such ferry-boat or bridge, on being requested by such toll-collector, lessee or assistant to do so,

shall be punished with fine which may extend to fifty rupees.

26. Whoever conveys for hire any passenger, animal, vehicle or other thing in contravention of the provisions of section thirteen shall be punished with fine which may extend to fifty rupees.

Penalty for plying within public ferry-course without license.

27. Where the tolls of any public ferry have been let under the provisions hereinbefore contained, the whole or any portion of any fine realized under section twenty-five or section twenty-six may, notwithstanding anything contained in section seventeen, be, at the discretion of the convicting Magistrate or Bench of Magistrates, paid to the lessee.

Fines payable to lessee.

28. Whoever navigates, anchors, moors or fastens any vessel or raft, or stacks any timber, in a manner so rash or negligent as to damage a public ferry, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both; and the toll-collector or lessee of the tolls of such ferry or any

Penalty for rash navigation and stacking of timber.

of his assistants, may seize and detain such vessel, raft or timber pending the inquiry and assessment hereinafter mentioned.

29. The police may arrest without warrant any person committing an offence against section twenty-five or section twenty-eight.

Power to arrest without warrant.

30. Any Magistrate or Bench of Magistrates having summary jurisdiction under chapter XVIII of the Code of Criminal Procedure may try any offence against this Act in manner provided by that chapter.

Power to try summarily.

31. Every Magistrate or Bench of Magistrates trying any offence under this Act may enquire into and assess the value of the damage (if any) done or caused by the offender to the ferry concerned, and shall order the amount of such value to be paid by him in addition to any fine imposed upon him under this Act; and the amount so ordered to be paid shall be leviable as if it were a fine, or when the offence is one under section twenty-eight, by the sale of the vessel, raft or timber causing the damage, and of any thing found in or upon such vessel or raft.

Magistrate may assess damage done by offender.

The Commissioner of the Division may, on the appeal of any person deeming himself aggrieved by an order under this section, reduce or remit the amount payable under such order.

V.—MISCELLANEOUS.

32. When the lease of the tolls of any ferry is surrendered under section eleven or cancelled under section twenty-four, the Magistrate of the District may take possession of all boats and their equipment, and all other material and appliances, used by the lessee for the purposes of such ferry, and use the same (paying such compensation for the use thereof as the Local Government may in each case direct) until such Magistrate can conveniently procure proper substitutes therefor.

Power to take possession of boats, &c., on surrender or cancellation of lease.

33. When any boats or their equipment, or any materials or appliances suitable for setting up a ferry, are emergently required for facilitating the transport of officers or troops of Her Majesty on duty, or of any other persons on the business of Her Majesty, or of any animals, vehicles or baggage belonging to such officers, troops or persons, or of any property of Her Majesty, the Magistrate of the District may take possession of and use the same (paying such compensation for the use thereof as the Local Government may in each case direct) until such transport is completed.

Similar power in cases of emergency.

34. No suit to ascertain the amount of any compensation payable, or abatement of rent allowable, under this Act shall be cognizable by any Civil Court.

Jurisdiction of Civil Courts barred.

35. The Local Government may, from time to time, delegate, under such restrictions as it thinks fit, any of the powers conferred on it by this Act to any Commissioner of a Division or Magistrate of a District, or to such other officer as it thinks fit, by name or by virtue of his office.

Delegation of powers.

36. All matters determined, orders issued, acts done, penalties imposed and proceedings held in the territories administered by the Lieutenant-Governor of the Panjáb after the repeal of Bengal Regulation VI of 1819 by the Panjáb Laws Act, 1872, section 4, and before this Act comes into force in such territories, shall, whenever such determinations, orders, acts, penalties or proceedings would have been lawful if the said Regulation had been in force, be deemed to have been respectively determined, issued, done, imposed and held in accordance with law.

Validation of proceedings since repeal of Regulation VI of 1819 in Panjáb.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, NOVEMBER 16, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th November 1878, and is hereby promulgated for general information:—

ACT No. XVII OF 1878.

THE NORTHERN INDIA FERRIES ACT, 1878.

CONTENTS.

PREAMBLE.

I.—PRELIMINARY.

SECTION.

1. Short title.
   Local extent.
   Commencement.
2. Repeal.
3. Interpretation-clause.

II.—PUBLIC FERRIES.

4. Power to declare, establish, define and discontinue public ferries.
5. Claims for compensation.
6. Superintendence of public ferries.
7. Management may be vested in municipality;
   and proceeds paid into Municipal Fund.
8. Letting ferry-tolls by auction.
9. Recovery of arrears from lessee.
10. Power to cancel lease.
11. Surrender of lease.
12. Power to make rules.
13. Private ferry not to ply within two miles of public ferry without sanction.
14. Person using approaches, &c., liable to pay.
15. Tolls.
16. Table of tolls.
    List of tolls.
17. Tolls, rents, compensation and fines how disposed of.
18. Compounding for tolls.

III.—PRIVATE FERRIES.

19. Power to make rules.
20. Tolls.

IV.—PENALTIES AND CRIMINAL PROCEDURE.

21. Penalty for breach of provisions as to table of tolls, list of tolls and return of traffic.
22. Penalty for taking unauthorized toll, and for causing delay.
23. Penalty for breach of rules made under sections 12 and 19.
24. Cancelment of lease on default or breach of rules.
25. Penalties on passengers offending.
26. Penalty for plying within public ferry-course without license.
27. Fines payable to lessee.
28. Penalty for rash navigation and stacking of timber.
29. Power to arrest without warrant.
30. Power to try summarily.
31. Magistrate may assess damage done by offender.

V.—MISCELLANEOUS.

SECTION.

32. Power to take possession of boats, &c., on surrender or cancellation of lease.
33. Similar power in cases of emergency.
34. Jurisdiction of Civil Courts barred.
35. Delegation of powers.
36. Validation of proceedings since repeal of Regulation VI of 1819 in Panjáb.

An Act to regulate Ferries in Northern India.

Whereas it is expedient to regulate ferries in the Panjáb, the North-Western Provinces, Oudh, the Central Provinces, Assam and Ajmer and Merwára; It is hereby enacted as follows:—

Preamble.

I.—PRELIMINARY.

1. This Act may be called "The Northern India Ferries Act, 1878:"

Short title.

It extends only to the territories respectively administered by the Lieutenant-Governors of the Panjáb and the North-Western Provinces and the Chief Commissioners of Oudh, the Central Provinces, Assam and Ajmer and Merwára:

Local extent.

It shall come into force in each of the said territories on such date as the Local Government may by notification in the official Gazette fix in this behalf.

Commencement.

2. On and from the date on which it comes into force in the territories respectively administered by the Lieutenant-Governor of the North-Western Provinces and the said Chief Commissioners, Bengal Regulation VI of 1819 shall be repealed therein; but all determinations, declarations, orders and rules made, engagements entered into, and securities taken under that Regulation, and then in force, shall be deemed to be respectively made, entered into and taken under this Act.

Repeal.

3. In this Act the word "ferry" includes also a bridge of boats, pontoons or rafts, a swing-bridge, a flying-bridge and a temporary bridge, and the approaches to, and landing-places of, a ferry.

Interpretation-clause.

II.—PUBLIC FERRIES.

4. The Local Government may, from time to time,—

Power to declare, establish, define and discontinue public ferries.

(*a*) declare what ferries shall be deemed public ferries, and the respective districts in which, for the purposes of this Act, they shall be deemed to be situate;

(*b*) take possession of a private ferry and declare it to be a public ferry;

(*c*) establish new public ferries where, in its opinion, they are needed;

(*d*) define the limits of any public ferry;

(*e*) change the course of any public ferry; and

(*f*) discontinue any public ferry which it deems unnecessary.

Every such declaration, establishment, definition, change or discontinuance shall be made by notification in the official Gazette:

Provided that, when a river lies between two Provinces, the powers conferred by this section shall, in respect of such river, be exercised by the Governor General in Council, by notification in the *Gazette of India*, and not otherwise:

Provided also that, when any alteration in the course or in the limits of a public ferry is rendered necessary by changes in the river, such alteration may be made, by an order under his hand, by the Commissioner of the Division in which such ferry is situate, or by such other officer as the Local Government may, from time to time, appoint by name or in virtue of his office in this behalf.

5. Claims for compensation for any loss sustained by any person in consequence of a private ferry being taken possession of under section four, shall be enquired into by the Magistrate of the District in which such ferry is situate, or such officer as he appoints in this behalf, and submitted for the consideration and orders of the Local Government.

Claims for compensation.

6. The immediate superintendence of every public ferry shall, except as provided in section seven, be vested in the Magistrate of the District in which such ferry is situate, or in such other officer as the Local Government may, from time to time, appoint by name or in virtue of his office in this behalf;

Superintendence of public ferries.

and such Magistrate or officer shall, except when the tolls at such ferry are leased, make all necessary arrangements for the supply of boats for such ferry, and for the collection of the authorized tolls leviable thereat.

7. The Local Government may direct that any public ferry situate within the limits of a town be managed by the officer or public body charged with the superintendence of the municipal arrangements of such town;

Management may be vested in municipality;

and may further direct that all or any part of the proceeds from such ferry be paid into the Municipal Fund of such town;

and proceeds paid into Municipal Fund.

and thereupon such ferry shall be managed, and such proceeds or part thereof shall be paid, accordingly.

8. The tolls of any public ferry may, from time to time, be let by public auction for such term not exceeding five years as the Magistrate of the District, subject to the approval of the Commissioner of the Division in which such ferry is situate, may deem expedient.

Letting ferry-tolls by auction.

The lessee shall conform to the rules made under this Act for the management and control of such ferry, and may be called upon by the officer conducting the auction to give such security for his good conduct and for the punctual payment of the rent as such officer thinks fit.

Such officer may, for sufficient reason recorded in writing under his hand, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction.

9. All arrears due by the lessee of the tolls of a public ferry on account of his lease may be recovered from the lessee or his surety (if any) by the Magistrate of the District in which such ferry is situate as if they were arrears of land-revenue.

Recovery of arrears from lessee.

10. The Local Government may cancel the lease of the tolls of any public ferry on the expiration of six months' notice in writing to the lessee of its intention to cancel such lease.

Power to cancel lease.

When any lease is cancelled under this section, the Magistrate of the District in which such ferry is situate shall pay to the lessee such compensation as such Magistrate may, with the previous sanction of the Local Government, award.

11. The lessee of the tolls of a public ferry may surrender his lease on the expiration of one month's notice in writing to the Local Government of his intention to surrender such lease, and on payment to the Magistrate of the District in which such ferry is situate of such compensation as such Magistrate, subject to the approval of the Commissioner, may in each case direct.

Surrender of lease.

12. Subject to the control of the Local Government, the Commissioner of a Division, or such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, may, from time to time, make rules consistent with this Act—

Power to make rules.

(*a*) for the control and the management of all public ferries within such Division and for regulating the traffic at such ferries;

(*b*) for regulating the time and manner at and in which, the terms on which, and the person by whom, the tolls of such ferries may be let by auction;

(*c*) for compensating persons who have compounded for tolls payable for the use of any such ferry when such ferry has been discontinued before the expiration of the period compounded for; and

(*d*) generally to carry out the purposes of this Act;

and, when the tolls of a ferry have been let under section eight, such Commissioner or other officer may, from time to time (subject as aforesaid), make additional rules consistent with this Act—

(*e*) for collecting the rents payable for the tolls of such ferries;

(*f*) in cases in which the communication is to be established by means of a bridge of boats, pontoons or rafts, or a swing-bridge, flying-bridge or temporary bridge, for regulating the time and manner at and in which such bridge shall be constructed and maintained and opened for the passage of vessels and rafts through the same, and

(*g*) in cases in which the traffic is conveyed in boats, for regulating (1) the number and kinds of such boats and their dimensions and equipment; (2) the number of the crew to be kept by the lessee for each boat; (3) the maintenance of such boats continually in good condition; (4) the hours during which, and the intervals within which, the lessee shall be bound to ply, and (5) the number of passengers, animals and vehicles, and the bulk and weight of other things, that may be carried in each kind of boat at one trip.

The lessee shall make such returns of traffic as the Commissioner or other officer as aforesaid may from time to time require.

13. No person shall, except with the sanction of the officer charged with the superintendence of a public ferry, keep a ferry-boat for the purpose of plying for hire to or from any point within a distance of two miles from the limits of such public ferry:

Private ferry not to ply within two miles of public ferry without sanction.

Provided that, in the case of any specified public ferry, the Local Government may, by notification in the official Gazette, reduce or increase the said distance of two miles to such extent as it thinks fit:

Provided also that nothing hereinbefore contained shall prevent persons plying between two places, one of which is without, and one within, the said limits, when the distance between such two places is not less than three miles, or apply to boats which the Local Government expressly exempts from the operation of this section.

14. Whoever uses the approach to, or landing-place of, a public ferry is liable to pay the toll payable for crossing such ferry.

Person using approaches, &c., liable to pay.

15. Tolls, according to such rates as are from time to time fixed by the Local Government, shall be levied on all persons, animals, vehicles and other things crossing any river by a public ferry and not employed or transmitted on the public service:

Tolls.

Provided that the Local Government may, from time to time, declare that any persons, animals, vehicles or other things shall be exempt from payment of such tolls.

Where the tolls of a ferry have been let under section eight, any such declaration, if made after the date of the auction, shall entitle the lessee to such abatement of the rent payable in respect of the tolls as may be fixed by the Commissioner of the Division or such other officer as the Local Government may, from time to time, appoint in this behalf by name or in virtue of his office.

16. The lessee or other person authorized to collect the tolls of any public ferry shall affix a table of such tolls, legibly written or printed in the vernacular language, and also, if the Commissioner of the Division so directs, in English, in some conspicuous place near the ferry,

Table of tolls.

and shall be bound to produce, on demand, a list of the tolls, signed by the Magistrate of the District or such other officer as he appoints in this behalf.

List of tolls.

17. Except as provided by section seven, all tolls, rents and compensation received by or on behalf of Government, and all fines levied, under this Act shall be disposed of as follows, that is to say:—

Tolls, rents, compensation and fines how disposed of.

(*a*) in the territories administered by the Lieutenant-Governor of the North-Western Provinces, the residue of such tolls, rents, compensation and fines, after defraying thereout all charges incurred in carrying out this Act in those territories, shall be credited to the Fund constituted for those territories by the North-Western Provinces Local Rates Act, 1878;

(*b*) in the territories administered by the Chief Commissioner of Oudh, the residue as aforesaid shall be credited to the Fund constituted for those territories by the Oudh Local Rates Act, 1878;

(*c*) in the territories respectively administered by the Lieutenant-Governor of the Panjáb and the Chief Commissioner of the Central Provinces, such tolls, rents, compensation and fines shall be credited to the Local Government and applied, first, to defraying all charges incurred in carrying out this Act in those territories respectively, and then, at the discretion of the Local Government, to any of the purposes specified in the second clause of section seven of the Panjáb Local Rates Act, 1878, or the second clause of section five of the Central Provinces Additional Rates Act, 1878, as the case may be, and

(*d*) in the territories respectively administered by the Chief Commissioner of Assam and the Chief Commissioner of Ajmer and Merwára, such tolls, rents, compensation and fines shall be credited to the Local Government and applied, first, to defraying all charges incurred in carrying out this Act in those territories respectively, and then to such local works and establishments likely to promote the public health, comfort or convenience as the Local Government, subject to the control of the Governor General in Council, may from time to time direct.

Compounding for tolls.

18. The Local Government may, if it thinks fit, from time to time, fix rates at which any person may compound for the tolls payable for the use of a public ferry.

III.—PRIVATE FERRIES.

Power to make rules.

19. The Commissioner of the Division may, with the previous sanction of the Local Government, from time to time make rules for the maintenance of order and for the safety of passengers and property at ferries other than public ferries.

Tolls.

20. The tolls charged at such ferries shall not exceed the highest rates for the time being fixed under section fifteen for similar public ferries.

IV.—PENALTIES AND CRIMINAL PROCEDURE.

Penalty for breach of provisions as to table of tolls, list of tolls and return of traffic.

21. Every lessee or other person authorized to collect the tolls of a public ferry, who neglects to affix and keep in good order and repair the table of tolls mentioned in section sixteen,

or who wilfully removes, alters or defaces such table, or allows it to become illegible,

or who fails to produce on demand the list of the tolls mentioned in section sixteen,

and every lessee who neglects to furnish any return required under section twelve,

shall be punished with fine which may extend to fifty rupees.

Penalty for taking unauthorized toll, and for causing delay.

22. Every such lessee or other person as aforesaid and any person in possession of a private ferry asking or taking more than the lawful toll, or without due cause delaying any person, animal, vehicle or other thing, shall be punished with fine which may extend to one hundred rupees.

Penalty for breach of rules made under sections 12 and 19.

23. Every person breaking any rule made under section twelve or section nineteen shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to two hundred rupees, or with both.

Cancelment of lease on default or breach of rules.

24. When any lessee of the tolls of a public ferry makes default in the payment of the rent payable in respect of such tolls, or has been convicted of an offence under section twenty-three, or having been convicted of an offence under section twenty-one or section twenty-two, is again convicted of an offence under either of those sections,

the Magistrate of the District may, with the sanction of the Commissioner of the Division, cancel the lease of the tolls of such ferry, and make other arrangements for its management during the whole or any part of the term for which the tolls were let.

Penalties on passengers offending.

25. Every person crossing by any public ferry, or using the approach to, or landing-place thereof, who refuses to pay the proper toll,

and every person—

who, with intent to avoid payment of such toll, fraudulently or forcibly crosses by any such ferry without paying the toll, or

who obstructs any toll-collector or lessee of the tolls of a public ferry, or any of his assistants, in any way in the execution of their duty under this Act, or

who, after being warned by any such toll-collector, lessee or assistant not to do so, goes or takes any animals, vehicles or other things into any ferry-boat, or upon any bridge at such a ferry, which is in such a state or so loaded as to endanger human life or property, or

who refuses or neglects to leave, or remove any animals, vehicles or goods from, any such ferry-boat or bridge, on being requested by such toll-collector, lessee or assistant to do so,

shall be punished with fine which may extend to fifty rupees.

Penalty for plying within public ferry-course without license.

26. Whoever conveys for hire any passenger, animal, vehicle or other thing in contravention of the provisions of section thirteen shall be punished with fine which may extend to fifty rupees.

Fines payable to lessee.

27. Where the tolls of any public ferry have been let under the provisions hereinbefore contained, the whole or any portion of any fine realized under section twenty-five or section twenty-six may, notwithstanding anything contained in section seventeen, be, at the discretion of the convicting Magistrate or Bench of Magistrates, paid to the lessee.

Penalty for rash navigation and stacking of timber.

28. Whoever navigates, anchors, moors or fastens any vessel or raft, or stacks any timber, in a manner so rash or negligent as to damage a public ferry, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both; and the toll-collector or lessee of the tolls of such ferry or any

of his assistants, may seize and detain such vessel, raft or timber pending the inquiry and assessment hereinafter mentioned.

Power to arrest without warrant.

29. The police may arrest without warrant any person committing an offence against section twenty-five or section twenty-eight.

Power to try summarily.

30. Any Magistrate or Bench of Magistrates having summary jurisdiction under chapter XVIII of the Code of Criminal Procedure may try any offence against this Act in manner provided by that chapter.

Magistrate may assess damage done by offender.

31. Every Magistrate or Bench of Magistrates trying any offence under this Act may enquire into and assess the value of the damage (if any) done or caused by the offender to the ferry concerned, and shall order the amount of such value to be paid by him in addition to any fine imposed upon him under this Act; and the amount so ordered to be paid shall be leviable as if it were a fine, or when the offence is one under section twenty-eight, by the sale of the vessel, raft or timber causing the damage, and of any thing found in or upon such vessel or raft.

The Commissioner of the Division may, on the appeal of any person deeming himself aggrieved by an order under this section, reduce or remit the amount payable under such order.

V.—MISCELLANEOUS.

Power to take possession of boats, &c., on surrender or cancellation of lease.

32. When the lease of the tolls of any ferry is surrendered under section eleven or cancelled under section twenty-four, the Magistrate of the District may take possession of all boats and their equipment, and all other material and appliances, used by the lessee for the purposes of such ferry, and use the same (paying such compensation for the use thereof as the Local Government may in each case direct) until such Magistrate can conveniently procure proper substitutes therefor.

Similar power in cases of emergency.

33. When any boats or their equipment, or any materials or appliances suitable for setting up a ferry, are emergently required for facilitating the transport of officers or troops of Her Majesty on duty, or of any other persons on the business of Her Majesty, or of any animals, vehicles or baggage belonging to such officers, troops or persons, or of any property of Her Majesty, the Magistrate of the District may take possession of and use the same (paying such compensation for the use thereof as the Local Government may in each case direct) until such transport is completed.

Jurisdiction of Civil Courts barred.

34. No suit to ascertain the amount of any compensation payable, or abatement of rent allowable, under this Act shall be cognizable by any Civil Court.

Delegation of powers.

35. The Local Government may, from time to time, delegate, under such restrictions as it thinks fit, any of the powers conferred on it by this Act to any Commissioner of a Division or Magistrate of a District, or to such other officer as it thinks fit, by name or by virtue of his office.

Validation of proceedings since repeal of Regulation VI of 1819 in Panjáb.

36. All matters determined, orders issued, acts done, penalties imposed and proceedings held in the territories administered by the Lieutenant-Governor of the Panjáb after the repeal of Bengal Regulation VI of 1819 by the Panjáb Laws Act, 1872, section 4, and before this Act comes into force in such territories, shall, whenever such determinations, orders, acts, penalties or proceedings would have been lawful if the said Regulation had been in force, be deemed to have been respectively determined, issued, done, imposed and held in accordance with law.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, NOVEMBER 23, 1878.

☞ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th November 1878, and is hereby promulgated for general information:—

ACT No. XVII OF 1878.

THE NORTHERN INDIA FERRIES ACT, 1878.

CONTENTS.

PREAMBLE.

I.—PRELIMINARY.

SECTION.

1. Short title.
   Local extent.
   Commencement.
2. Repeal.
3. Interpretation-clause.

II.—PUBLIC FERRIES.

4. Power to declare, establish, define and discontinue public ferries.
5. Claims for compensation.
6. Superintendence of public ferries.
7. Management may be vested in municipality;
   and proceeds paid into Municipal Fund.

SECTION.

8. Letting ferry-tolls by auction.
9. Recovery of arrears from lessee.
10. Power to cancel lease.
11. Surrender of lease.
12. Power to make rules.
13. Private ferry not to ply within two miles of public ferry without sanction.
14. Person using approaches, &c., liable to pay.
15. Tolls.
16. Table of tolls.
    List of tolls.
17. Tolls, rents, compensation and fines how disposed of.
18. Compounding for tolls.

III.—PRIVATE FERRIES.

19. Power to make rules.
20. Tolls.

IV.—PENALTIES AND CRIMINAL PROCEDURE.

21. Penalty for breach of provisions as to table of tolls, list of tolls and return of traffic.
22. Penalty for taking unauthorized toll, and for causing delay.
23. Penalty for breach of rules made under sections 12 and 19.
24. Cancelment of lease on default or breach of rules.
25. Penalties on passengers offending.
26. Penalty for plying within public ferry-course without license.
27. Fines payable to lessee.
28. Penalty for rash navigation and stacking of timber.
29. Power to arrest without warrant.
30. Power to try summarily.
31. Magistrate may assess damage done by offender.

V.—MISCELLANEOUS.

SECTION.
32. Power to take possession of boats, &c., on surrender or cancellation of lease.
33. Similar power in cases of emergency.
34. Jurisdiction of Civil Courts barred.
35. Delegation of powers.
36. Validation of proceedings since repeal of Regulation VI of 1819 in Panjáb.

An Act to regulate Ferries in Northern India.

Preamble. Whereas it is expedient to regulate ferries in the Panjáb, the North-Western Provinces, Oudh, the Central Provinces, Assam and Ajmer and Merwára; It is hereby enacted as follows:—

I.—PRELIMINARY.

Short title. **1.** This Act may be called "The Northern India Ferries Act, 1878:"

Local extent. It extends only to the territories respectively administered by the Lieutenant-Governors of the Panjáb and the North-Western Provinces and the Chief Commissioners of Oudh, the Central Provinces, Assam and Ajmer and Merwára:

Commencement. It shall come into force in each of the said territories on such date as the Local Government may by notification in the official Gazette fix in this behalf.

Repeal. **2.** On and from the date on which it comes into force in the territories respectively administered by the Lieutenant-Governor of the North-Western Provinces and the said Chief Commissioners, Bengal Regulation VI of 1819 shall be repealed therein; but all determinations, declarations, orders and rules made, engagements entered into, and securities taken under that Regulation, and then in force, shall be deemed to be respectively made, entered into and taken under this Act.

Interpretation-clause. **3.** In this Act the word "ferry" includes also a bridge of boats, pontoons or rafts, a swing-bridge, a flying-bridge and a temporary bridge, and the approaches to, and landing-places of, a ferry.

II.—PUBLIC FERRIES.

Power to declare, establish, define and discontinue public ferries. **4.** The Local Government may, from time to time,—

(*a*) declare what ferries shall be deemed public ferries, and the respective districts in which, for the purposes of this Act, they shall be deemed to be situate;

(*b*) take possession of a private ferry and declare it to be a public ferry;

(*c*) establish new public ferries where, in its opinion, they are needed;

(*d*) define the limits of any public ferry;

(*e*) change the course of any public ferry; and

(*f*) discontinue any public ferry which it deems unnecessary.

Every such declaration, establishment, definition, change or discontinuance shall be made by notification in the official Gazette:

Provided that, when a river lies between two Provinces, the powers conferred by this section shall, in respect of such river, be exercised by the Governor General in Council, by notification in the *Gazette of India*, and not otherwise:

Provided also that, when any alteration in the course or in the limits of a public ferry is rendered necessary by changes in the river, such alteration may be made, by an order under his hand, by the Commissioner of the Division in which such ferry is situate, or by such other officer as the Local Government may, from time to time, appoint by name or in virtue of his office in this behalf.

Claims for compensation. **5.** Claims for compensation for any loss sustained by any person in consequence of a private ferry being taken possession of under section four, shall be enquired into by the Magistrate of the District in which such ferry is situate, or such officer as he appoints in this behalf, and submitted for the consideration and orders of the Local Government.

Superintendence of public ferries. **6.** The immediate superintendence of every public ferry shall, except as provided in section seven, be vested in the Magistrate of the District in which such ferry is situate, or in such other officer as the Local Government may, from time to time, appoint by name or in virtue of his office in this behalf;

and such Magistrate or officer shall, except when the tolls at such ferry are leased, make all necessary arrangements for the supply of boats for such ferry, and for the collection of the authorized tolls leviable thereat.

Management may be vested in municipality; **7.** The Local Government may direct that any public ferry situate within the limits of a town be managed by the officer or public body charged with the superintendence of the municipal arrangements of such town;

and proceeds paid into Municipal Fund. and may further direct that all or any part of the proceeds from such ferry be paid into the Municipal Fund of such town;

and thereupon such ferry shall be managed, and such proceeds or part thereof shall be paid, accordingly.

Letting ferry-tolls by auction. **8.** The tolls of any public ferry may, from time to time, be let by public auction for such term not exceeding five years as the Magistrate of the District, subject to the approval of the Commissioner of the Division in which such ferry is situate, may deem expedient.

The lessee shall conform to the rules made under this Act for the management and control of such ferry, and may be called upon by the officer conducting the auction to give such security for his good conduct and for the punctual payment of the rent as such officer thinks fit.

Such officer may, for sufficient reason recorded in writing under his hand, refuse to accept the offer of the highest bidder, and may accept any other bid, or may withdraw the tolls from auction.

Recovery of arrears from lessee. **9.** All arrears due by the lessee of the tolls of a public ferry on account of his lease may be recovered from the lessee or his surety (if any) by the Magistrate of the District in which such ferry is situate as if they were arrears of land-revenue.

Power to cancel lease. **10.** The Local Government may cancel the lease of the tolls of any public ferry on the expiration of six months' notice in writing to the lessee of its intention to cancel such lease.

When any lease is cancelled under this section, the Magistrate of the District in which such ferry is situate shall pay to the lessee such compensation as such Magistrate may, with the previous sanction of the Local Government, award.

Surrender of lease. **11.** The lessee of the tolls of a public ferry may surrender his lease on the expiration of one month's notice in writing to the Local Government of his intention to surrender such lease, and on payment to the Magistrate of the District in which such ferry is situate of such compensation as such Magistrate, subject to the approval of the Commissioner, may in each case direct.

Power to make rules. **12.** Subject to the control of the Local Government, the Commissioner of a Division, or such other officer as the Local Government may, from time to time, appoint in this behalf, by name or in virtue of his office, may, from time to time, make rules consistent with this Act—

(*a*) for the control and the management of all public ferries within such Division and for regulating the traffic at such ferries;

(*b*) for regulating the time and manner at and in which, the terms on which, and the person by whom, the tolls of such ferries may be let by auction;

(*c*) for compensating persons who have compounded for tolls payable for the use of any such ferry when such ferry has been discontinued before the expiration of the period compounded for; and

(*d*) generally to carry out the purposes of this Act;

and, when the tolls of a ferry have been let under section eight, such Commissioner or other officer may, from time to time (subject as aforesaid), make additional rules consistent with this Act—

(*e*) for collecting the rents payable for the tolls of such ferries;

(*f*) in cases in which the communication is to be established by means of a bridge of boats, pontoons or rafts, or a swing-bridge, flying-bridge or temporary bridge, for regulating the time and manner at and in which such bridge shall be constructed and maintained and opened for the passage of vessels and rafts through the same, and

(*g*) in cases in which the traffic is conveyed in boats, for regulating (1) the number and kinds of such boats and their dimensions and equipment; (2) the number of the crew to be kept by the lessee for each boat; (3) the maintenance of such boats continually in good condition; (4) the hours during which, and the intervals within which, the lessee shall be bound to ply, and (5) the number of passengers, animals and vehicles, and the bulk and weight of other things, that may be carried in each kind of boat at one trip.

The lessee shall make such returns of traffic as the Commissioner or other officer as aforesaid may from time to time require.

Private ferry not to ply within two miles of public ferry without sanction. **13.** No person shall, except with the sanction of the officer charged with the superintendence of a public ferry, keep a ferry-boat for the purpose of plying for hire to or from any point within a distance of two miles from the limits of such public ferry:

Provided that, in the case of any specified public ferry, the Local Government may, by notification in the official Gazette, reduce or increase the said distance of two miles to such extent as it thinks fit:

Provided also that nothing hereinbefore contained shall prevent persons plying between two places, one of which is without, and one within, the said limits, when the distance between such two places is not less than three miles, or apply to boats which the Local Government expressly exempts from the operation of this section.

Person using approaches, &c., liable to pay. **14.** Whoever uses the approach to, or landing-place of, a public ferry is liable to pay the toll payable for crossing such ferry.

Tolls. **15.** Tolls, according to such rates as are from time to time fixed by the Local Government, shall be levied on all persons, animals, vehicles and other things crossing any river by a public ferry and not employed or transmitted on the public service:

Provided that the Local Government may, from time to time, declare that any persons, animals, vehicles or other things shall be exempt from payment of such tolls.

Where the tolls of a ferry have been let under section eight, any such declaration, if made after the date of the auction, shall entitle the lessee to such abatement of the rent payable in respect of the tolls as may be fixed by the Commissioner of the Division or such other officer as the Local Government may, from time to time, appoint in this behalf by name or in virtue of his office.

Table of tolls. **16.** The lessee or other person authorized to collect the tolls of any public ferry shall affix a table of such tolls, legibly written or printed in the vernacular language, and also, if the Commissioner of the Division so directs, in English, in some conspicuous place near the ferry,

List of tolls. and shall be bound to produce, on demand, a list of the tolls, signed by the Magistrate of the District or such other officer as he appoints in this behalf.

Tolls, rents, compensation and fines how disposed of. **17.** Except as provided by section seven, all tolls, rents and compensation received by or on behalf of Government, and all fines levied, under this Act shall be disposed of as follows, that is to say:—

(*a*) in the territories administered by the Lieutenant-Governor of the North-Western Provinces, the residue of such tolls, rents, compensation and fines, after defraying thereout all charges incurred in carrying out this Act in those territories, shall be credited to the Fund constituted for those territories by the North-Western Provinces Local Rates Act, 1878;

(*b*) in the territories administered by the Chief Commissioner of Oudh, the residue as aforesaid shall be credited to the Fund constituted for those territories by the Oudh Local Rates Act, 1878;

(*c*) in the territories respectively administered by the Lieutenant-Governor of the Panjáb and the Chief Commissioner of the Central Provinces, such tolls, rents, compensation and fines shall be credited to the Local Government and applied, first, to defraying all charges incurred in carrying out this Act in those territories respectively, and then, at the discretion of the Local Government, to any of the purposes specified in the second clause of section seven of the Panjáb Local Rates Act, 1878, or the second clause of section five of the Central Provinces Additional Rates Act, 1878, as the case may be, and

(*d*) in the territories respectively administered by the Chief Commissioner of Assam and the Chief Commissioner of Ajmer and Merwára, such tolls, rents, compensation and fines shall be credited to the Local Government and applied, first, to defraying all charges incurred in carrying out this Act in those territories respectively, and then to such local works and establishments likely to promote the public health, comfort or convenience as the Local Government, subject to the control of the Governor General in Council, may from time to time direct.

Compounding for tolls.

18. The Local Government may, if it thinks fit, from time to time, fix rates at which any person may compound for the tolls payable for the use of a public ferry.

III.—PRIVATE FERRIES.

Power to make rules.

19. The Commissioner of the Division may, with the previous sanction of the Local Government, from time to time make rules for the maintenance of order and for the safety of passengers and property at ferries other than public ferries.

Tolls.

20. The tolls charged at such ferries shall not exceed the highest rates for the time being fixed under section fifteen for similar public ferries.

IV.—PENALTIES AND CRIMINAL PROCEDURE.

Penalty for breach of provisions as to table of tolls, list of tolls and return of traffic.

21. Every lessee or other person authorized to collect the tolls of a public ferry, who neglects to affix and keep in good order and repair the table of tolls mentioned in section sixteen,

or who wilfully removes, alters or defaces such table, or allows it to become illegible,

or who fails to produce on demand the list of the tolls mentioned in section sixteen,

and every lessee who neglects to furnish any return required under section twelve,

shall be punished with fine which may extend to fifty rupees.

Penalty for taking unauthorized toll, &c. for causing delay.

22. Every such lessee or other person as aforesaid and any person in possession of a private ferry asking or taking more than the lawful toll, or without due cause delaying any person, animal, vehicle or other thing, shall be punished with fine which may extend to one hundred rupees.

Penalty for breach of rules made under sections 12 and 19.

23. Every person breaking any rule made under section twelve or section nineteen shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to two hundred rupees, or with both.

Cancelment of lease on default or breach of rules.

24. When any lessee of the tolls of a public ferry makes default in the payment of the rent payable in respect of such tolls, or has been convicted of an offence under section twenty-three, or having been convicted of an offence under section twenty-one or section twenty-two, is again convicted of an offence under either of those sections,

the Magistrate of the District may, with the sanction of the Commissioner of the Division, cancel the lease of the tolls of such ferry, and make other arrangements for its management during the whole or any part of the term for which the tolls were let.

Penalties on passengers offending.

25. Every person crossing by any public ferry, or using the approach to, or landing-place thereof, who refuses to pay the proper toll, and every person—

who, with intent to avoid payment of such toll, fraudulently or forcibly crosses by any such ferry, without paying the toll, or

who obstructs any toll-collector or lessee of the tolls of a public ferry, or any of his assistants, in any way in the execution of their duty under this Act, or

who, after being warned by any such toll-collector, lessee or assistant not to do so, goes or takes any animals, vehicles or other things into any ferry-boat, or upon any bridge at such a ferry, which is in such a state or so loaded as to endanger human life or property, or

who refuses or neglects to leave, or remove any animals, vehicles or goods from, any such ferry-boat or bridge, on being requested by such toll-collector, lessee or assistant to do so,

shall be punished with fine which may extend to fifty rupees.

Penalty for plying within public ferry-course without license.

26. Whoever conveys for hire any passenger, animal, vehicle or other thing in contravention of the provisions of section thirteen shall be punished with fine which may extend to fifty rupees.

Fines payable to lessee.

27. Where the tolls of any public ferry have been let under the provisions hereinbefore contained, the whole or any portion of any fine realized under section twenty-five or section twenty-six may, notwithstanding anything contained in section seventeen, be, at the discretion of the convicting Magistrate or Bench of Magistrates, paid to the lessee.

Penalty for rash navigation and stacking of timber.

28. Whoever navigates, anchors, moors or fastens any vessel or raft, or stacks any timber, in a manner so rash or negligent as to damage a public ferry, shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both; and the toll-collector or lessee of the tolls of such ferry or any of his assistants, may seize and detain such vessel, raft or timber pending the inquiry and assessment hereinafter mentioned.

Power to arrest without warrant.

29. The police may arrest without warrant any person committing an offence against section twenty-five or section twenty-eight.

Power to try summarily.

30. Any Magistrate or Bench of Magistrates having summary jurisdiction under chapter XVIII of the Code of Criminal Procedure may try any offence against this Act in manner provided by that chapter.

Magistrate may assess damage done by offender.

31. Every Magistrate or Bench of Magistrates trying any offence under this Act may enquire into and assess the value of the damage (if any) done or caused by the offender to the ferry concerned, and shall order the amount of such value to be paid by him in addition to any fine imposed upon him under this Act; and the amount so ordered to be paid shall be leviable as if it were a fine, or when the offence is one under section twenty-eight, by the sale of the vessel, raft or timber causing the damage, and of any thing found in or upon such vessel or raft.

The Commissioner of the Division may, on the appeal of any person deeming himself aggrieved by an order under this section, reduce or remit the amount payable under such order.

V.—MISCELLANEOUS.

Power to take possession of boats, &c., on surrender or cancellation of lease.

32. When the lease of the tolls of any ferry is surrendered under section eleven or cancelled under section twenty-four, the Magistrate of the District may take possession of all boats and their equipment, and all other material and appliances, used by the lessee for the purposes of such ferry, and use the same (paying such compensation for the use thereof as the Local Government may in each case direct) until such Magistrate can conveniently procure proper substitutes therefor.

Similar power in cases of emergency.

33. When any boats or their equipment, or any materials or appliances suitable for setting up a ferry, are emergently required for facilitating the transport of officers or troops of Her Majesty on duty, or of any other persons on the business of Her Majesty, or of any animals, vehicles or baggage belonging to such officers, troops or persons, or of any property of Her Majesty, the Magistrate of the District may take possession of and use the same (paying such compensation for the use thereof as the Local Government may in each case direct) until such transport is completed.

Jurisdiction of Civil Courts barred.

34. No suit to ascertain the amount of any compensation payable, or abatement of rent allowable, under this Act shall be cognizable by any Civil Court.

Delegation of powers.

35. The Local Government may, from time to time, delegate, under such restrictions as it thinks fit, any of the powers conferred on it by this Act to any Commissioner of a Division or Magistrate of a District, or to such other officer as it thinks fit, by name or by virtue of his office.

Validation of proceedings since repeal of Regulation VI of 1819 in Panjáb.

36. All matters determined, orders issued, acts done, penalties imposed and proceedings held in the territories administered by the Lieutenant-Governor of the Panjáb after the repeal of Bengal Regulation VI of 1819 by the Panjáb Laws Act, 1872, section 4, and before this Act comes into force in such territories, shall, whenever such determinations, orders, acts, penalties or proceedings would have been lawful if the said Regulation had been in force, be deemed to have been respectively determined, issued, done, imposed and held in accordance with law.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.

INDEX TO

The Gazette of India

JULY TO DECEMBER 1878.

PART IV.

Page

ACTS OF THE GOVERNOR GENERAL'S COUNCIL ASSENTED TO BY THE GOVERNOR GENERAL:—

Act No. XIV of 1878.—An Act to assimilate certain powers of the Local Governments of the North-Western Provinces and Oudh 263. 265 267

Act No. XV of 1878.—An Act to make better provision for the management of the Husainabad endowment at Lucknow 269 273 277

Act No. XVI of 1878.—An Act to amend Act No. IX of 1878 (for the better control of Publications in Oriental languages) 281 283 285

Act No. XVII of 1878.—"The Northern India Ferries Act, 1878"—An Act to regulate Ferries in Northern India 287 293 299