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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Rev.

DEPARTMENT

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Draft of Rules under Section 8 of the Opium Act XXIII
of 1876.

SECTION I.—PRELIMINARY.

1. All orders now in force, and relating to any of the matters dealt with in these rules, shall, so far as they are consistent therewith, be deemed to have been made and published under section 8 of the Opium Act XXIII of 1876, hereinafter referred to as "the Act;" and all references made in such orders to Act XI of 1849, or Act XXI of 1856, shall, as far as may be practicable, be deemed to be made to the Act.

And all proceedings now pending, which may have been commenced under Act XI of 1849, or Act XXI of 1856, shall be deemed to be commenced under the Act.

2. In these rules—
- Interpretation clause.
 - "Local Government." "Local Government" means the Lieutenant-Governor of Bengal for the time being, or the person acting in that capacity.
 - "Board." "Board" means the Board of Revenue for the provinces for the time being subject to the Lieutenant-Governor of Bengal.
 - "Commissioner." "Commissioner" means the Commissioner of a Revenue Division.
 - "Collector" includes—
 - a Deputy Collector or other Revenue Officer in independent charge of a district;
 - a Superintendent of Excise Revenue;
 - any covenanted or uncovenanted officer to whom the Collector may make over, with the previous sanction of the Commissioner (as he is hereby empowered to do), any of his powers or duties under the Act.
 - "Excise Officer" means any officer employed under the Collector in the collection of the revenue derived from opium and the prevention of smuggling.
 - "Preventive Officer." "Preventive Officer" means any officer of any of the departments mentioned in section 14 of the Act.

"Opium," as defined in the Act, includes also poppy-heads, preparations or admixtures of opium, and intoxicating drugs prepared from opium, but nothing in these rules shall apply to poppy-heads.

"Licit opium" means opium which has been supplied from the Government store to licensed vendors for retail to the public. All other opium shall be deemed to be "illicit opium."

3. Section V of these Rules applies only to Calcutta; and the remaining sections apply to all the territories for the time being subject to the Lieutenant-Governor of Bengal, including Calcutta.

Extent of Section of Rules.

SECTION II.—THE CULTIVATION OF THE POPPY AND THE MANUFACTURE OF OPIUM.

1. The cultivation of the poppy and the manufacture of opium within the territories subject to the Lieutenant-Governor of the Lower Provinces of Bengal are prohibited, except as provided in Act XIII of 1857 and the rules in force, or which may hereafter be passed thereunder.
2. This prohibition, however, does not extend to the manufacture of preparations or admixtures of opium and of intoxicating drugs prepared from the poppy by persons duly licensed to sell such preparations, admixtures, or drugs, as specified in Section VII of these rules, nor does it apply to the manufacture of such preparations, admixtures, or drugs when the quantity of opium employed in the manufacture does not exceed five tolahs.

Exception.

SECTION III.—THE POSSESSION OF OPIUM.

1. The possession of "illicit opium" in any quantity is prohibited; and the possession of "licit opium" in a greater quantity than five tolahs is also prohibited, except in the case of the following persons:—
 - (i)—Persons transporting opium from one place to another on account of Government.
 - (ii)—Persons legally engaged in the importation or exportation of opium into or out of British India under the rules in force relating thereto.
 - (iii)—Persons duly licensed to sell opium under Section VII of these rules.
 - (iv)—Authorized opium cultivators having newly extracted opium in their possession during the usual period between the full growth of the poppy and the delivery of the produce to the Opium Agent.
 - (v)—Travellers and visitants from foreign states or countries having in their possession any quantity of foreign

opium not exceeding two seers, the produce of such states or countries, and intended for the private use of such travellers and visitants, or their attendants, and not for sale or traffic.

- (vi)—Dealers in horses travelling with strings of horses from beyond the south-west frontier of the territories for the time being subject to the Lieutenant-Governor of the North-Western Provinces, and having in their possession opium, the produce of foreign states or countries, not exceeding in quantity the proportion of ten tolahs weight for each horse.

If opium be found in the possession of any traveller or visitant, or any dealer in horses as aforesaid, in excess of the quantities above specified, such excess shall be liable to confiscation, but the persons in whose possession it may be found shall not be subject to any further penalty.

SECTION IV.—THE TRANSPORT OF OPIUM.

Transport of opium except on account of Government prohibited.

The transport of opium from one place to another in the Lower Provinces of Bengal, except on account of Government, is prohibited.

SECTION V.—IMPORTATION AND EXPORTATION OF OPIUM.

1. When opium is imported by sea, the same forms for bills of entry and payment of duty at the Custom House shall be observed as in the case of ordinary merchandise.
2. Except as provided in clause 17 of this section and clauses (b), (c), and (d) of section 5 of the Act no opium shall be exported by sea unless it has been purchased from Government at a public sale held by the Board, and is covered by a pass or certificate granted by the Board.
3. Shipping bills for exportation of opium must be printed in red ink and presented at the Custom House in duplicate, accompanied by the usual certificate from the Board. The duplicate on which the pass is granted will be returned to the shipper to obtain delivery from the opium godown, the original being forwarded to the Gate Officer on the wharf to expedite the passing of the opium out of the Custom House.
4. On ordinary working days no treasury receipt in payment of opium and no pass will be accepted by the Board after 3-30 p.m., nor will any certificate be supplied after 4 p.m. On Saturdays no receipt or pass will be accepted after 1-30 p.m., and no certificate granted after 2 p.m.

Certificates for delivery granted within stated hours.

Shipping bills.

Restriction as regards export.

Import of opium.

5. The certificates granted by the Board are to be returned to the Board daily cancelled at the close of the month.
6. A fee of Rs. 5 will be charged to each shipper on presentation of shipping bills after 4 p.m. on the day of clearance of the China steamer.
7. All opium intended for export, which shall not be cleared from the godowns before 4-30 p.m., shall be conveyed to the steamer or ship from the ghât opposite to the opium godowns in covered cargo-boats with properly secured hatches.
8. As soon as the Intendant of the Opium Godowns is aware that clearances will be made after the hour above mentioned, he shall make immediate report to the Collector of Customs, who will at once appoint one or more Preventive Officers, as may be necessary, to be in attendance at the ghât at which the cargo-boats shall lie. In his report the Intendant shall mention the probable number of chests which will be removed during the evening; and each day, as long as clearances are going on, he shall furnish a similar report to the Collector.
9. The Preventive Officer at the ghât shall examine all boat-notes and chests, and shall see the latter placed in the hold of the cargo-boat. He shall then secure and seal the hatches or any other openings or doors of the cargo-boat by which access may be had to the hold, with a distinctive mark before allowing the boat to proceed to the steamer or ship. He shall also make an entry in the boat-note specifying that the hatches have been sealed.
10. The Preventive Officer on board the receiving ship or steamer shall carefully examine the seals affixed to the hatches, &c., of all cargo-boats laden with opium as soon as they arrive alongside the vessel, and shall not allow the seals to be broken in any case until he is actually prepared to receive the opium on board, and to superintend the removal of the chests from the hold of the cargo-boat.
11. Should it appear to the Preventive Officer on board the receiving vessels that the seals placed on the hatches, &c., of the cargo-boats have been broken in transit, or have been in any way tampered with, he shall bring the matter to the immediate notice of the officer in charge of the vessel, and shall examine each chest carefully. If any theft of opium is discovered, the Preventive Officer shall make an immediate report to the River Police and to the Collector of Customs, mentioning at the same time the number of the cargo-boat and the name of the owner and manjee.
12. Each shipper who removes his chests of opium from the Government premises after 4-30 p.m., shall be required to pay Rs. 2 for any number of chests up to 20, Rs. 3 for any number of

Return of certificates to Board.

Fee for late presentation of shipping bills.

Opium cleared after 4-30 p.m. to be conveyed to ship in covered boats.

Attendance of Preventive Officer necessary.

Duty of Preventive Officer at the ghât.

Duty of Preventive Officer on board.

How Preventive Officer is to act if seals are broken.

Fee to Preventive Officer.

chests above 20 and up to 50, and Rs. 5 for any larger number of chests, as remuneration to the Preventive Officer at the ghât employed beyond the usual hours.

13. These fees shall be realized by the Intendant of the godowns before delivery of the chests to the shippers, and all such fees shall be remitted daily by the Intendant to the Collector of Customs, and shall form a special fund for the remuneration of the Preventive Officers who may be employed beyond the usual working hours.

14. No application shall be received by the Intendant of the Opium Godowns for the delivery of opium chests after 9 o'clock p.m.

15. On account of each requisition made for the delivery of chests, and presented to the Intendant between the hours of 5 o'clock and 9 o'clock p.m. on ordinary working days, or between 2 p.m. and 9 p.m. on Saturdays, the Intendant shall be authorized to demand a fee of Rs. 16, and a further fee of 2 annas on account of each chest delivered.

16. The procedure described in clauses 6 to 13 of this section is enjoined specially in the case of opium cleared from the godowns after 4-30 p.m., but it may be followed in the case of opium cleared before that time if the shipper so desires, and on application made to the Intendant.

17. The export of chandu, except under a pass from the Superintendent of Excise Revenue, Calcutta, is prohibited. Export passes shall only be granted to licensed vendors of chandu under Section VII of these rules, and on payment of such fee, tax, or duty as may from time to time be fixed by the Board. The pass must be produced at the Custom House at the time of exportation, and must certify that the chandu which it covers has been prepared from "licit opium." As regards forms of shipping bills and mode of shipping, chandu may be exported under the same rules as are observed in the case of ordinary merchandize.

SECTION VI.—SALE OF OPIUM.

1. Opium shall be supplied wholesale to licensed retail vendors from the Government stores (which shall ordinarily be at the Collectorate) in such manner and at such prices as the Board may direct; and no other description of opium shall be sold by such vendors. Provided that the Local Government may exempt any district or districts from the operation of this rule.

2. The price as fixed from time to time by the Board shall be duly notified to the licensed vendors, who shall be at liberty to dispose of the opium as they please, subject only to the restrictions laid down in these rules and contained in the license.

To be sold at Collectorate at fixed price.

3. All opium used in the preparation of madad and chanda shall be taken direct from the Collector's store at the price fixed by the Board, and shall not be purchased from licensed opium vendors.

4. Every officer authorized to grant opium licenses and to sell opium to vendors shall keep a register (No. 81 of the Board's series of registers) in the form given in the appendix, showing the number of licenses issued and the quantity of opium cleared by each vendor. There shall be separate registers for opium, madad, and chanda.

5. Collectors should be careful to submit timely indents to the Board for opium required for consumption in their districts, in order that their stock of the drug may never run out. Indents are to be in the form given in the appendix. Collectors who receive their supplies of opium direct from the Agent at Patna should submit their indents to that officer.

6. In districts to which opium is supplied by means of public carriage, and without deputation of any special guard to receive charge of the opium at the supplying depôt, the following instructions are to be observed. Immediately on receipt of a despatch of opium, a receipt should be submitted to the Board specifying—

- the gross weight of each chest;
- the state of the gunny coverings;
- the state of the seals of the lid (the chests are dove-tailed at the bottom and sides);
- the number and marks on each chest, with a statement whether the chests appear to have been tampered with, and a certificate that they have been placed in a secure place of custody.

Further, on opening any chest, the name of the officer in whose presence it is opened should be recorded, as well as—

- the number of cakes in the chest;
- the contents of each paper cover.

7. Whenever a despatch of opium in transit is handed over from one official's charge to that of another, its gross weight should be ascertained and recorded.

8. Ordinarily opium shall be kept in the treasury under the same custody as the cash, and must not be sold in quantities of less than one cake either from the treasury or by excise darogahs in the interior. The quantity of opium to be kept in the custody of an excise darogah should be fixed in each case by the Commissioner. If there is no room in the treasury, the opium shall be kept in some other safe place, which must be secured and guarded in the same manner as a treasury.

When treasury is full.

must be secured and guarded in the same manner as a treasury.

9. Statements in the following form are to be carefully kept up in each district of the daily transactions in regard to opium :—

Statement (A) of Daily Balance of Opium in Store.

Balance of yesterday	Value at selling price.	Received from this day.	Value at selling price.	Total in store.	Value at selling price.	Disbursed this day, as per statement B.	Value at selling price.	Balance this day in store.	Value at selling price.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11

Note.—At head of statement A the date should be specified daily.

Statement (B) of Daily Disbursements of Opium.

Date.	To whom supplied.	Quantity supplied.	Value at selling price.	REMARKS.
1	2	3	4	5

N.B.—The entries in columns 3 and 4 of statement B should correspond with those in columns 7 and 8 of statement A.

SECTION VII.—RETAIL SALE IN BENGAL.

- The collection of the revenue arising from the retail sale of opium shall be ordinarily under the charge of the Collectors, who shall perform the duties connected therewith under the control of the Excise revenue.

and direction of the Commissioners and of the Board. But the Government may appoint any other person to be Superintendent of Excise revenue in any district or place; and any person so appointed shall exercise, in such district or place, all the powers and authority vested by this section in the Collector, and such powers and authority shall cease to be exercised in such district or place by the Collector during the continuance of such appointment.

2. The Local Government may also appoint a Commissioner or Commissioners for the control and direction of the officers having charge of the Excise opium revenue in any district or districts, and when such appointment is made, the Commissioner of Excise shall exercise within such district or districts the powers and authority vested by this chapter in Commissioners of Revenue; and the Revenue Commissioner shall cease to exercise such powers and authority in the said district or districts during the continuance of such appointment.

3. The Collector may, with the sanction of the Board, let in farm the duties leviable on the retail sale of opium in such districts, or parts of a district, and under such rules as the Board may direct.

4. The Collector may appoint officers for the collection of the Excise opium revenue and for the prevention of smuggling.

5. A sale of opium in any quantity not exceeding the weight of five tolaahs shall be deemed a retail sale within the meaning of this section.

6. The sale of opium in any quantity larger than that specified in the last preceding section is prohibited; but this prohibition does not apply to the sale of opium intended for exportation by sea, and covered by a certificate to that effect, issued under the authority of the Board or to the supply of opium to licensed retail vendors under the provisions of clause 1, Section VI.

7. No person shall sell opium except under license from the Collector.

8. Every person taking out a license for the retail sale of opium shall pay for such license such fee, tax, or duty as may from time to time be fixed with the sanction of the Board, or a fee, tax, or duty adjusted or regulated in such manner as the Board may prescribe; and such fee, tax, or duty shall be specified in the license, and shall be payable in advance or at such periods as the Board may direct.

9. Every person taking out a license shall execute a counterpart engagement in conformity with the tenor of the license, and shall give such security for the performance of his engagement, or make such deposit in lieu of security, as the Board may require.

Government may appoint Commissioners of Excise.

Collectors may appoint Excise Officers.

What to be deemed a retail sale.

Sale of larger quantities than that specified prohibited, with certain exceptions.

Opium not to be sold without license.

Fee, tax, or duty payable for retail licenses.

Fee, tax, or duty payable for retail licenses.

Licensed retail vendors to furnish security.

10. Unless otherwise specially authorized by the Board, licenses shall be granted for the term of one year, and if continued to the holders thereof, shall be formally renewed from year to year. But it shall be incumbent on every person holding a license, who may intend not to renew it, to give notice of his intention to the Collector fifteen days previously to the expiration of the year; and if such notice be not given, and the license be not recalled by the Collector, the license held and engagement entered into by every such person shall remain in force for such time as the Collector may think fit as if the said license and engagement had been formally renewed.

11. The Board shall have authority to regulate the form and conditions of all licenses granted under this Chapter. The forms of licenses to be used in the case of opium, madad, and chandu are given in the appendix.

12. The Collector may summarily recall or cancel any license if the tax or duty therein specified be not duly paid, or in case of a violation of any other condition thereof, or of the holder being convicted of a breach of the peace or any other criminal offence. And any person selling by retail any opium after such license has been recalled or cancelled shall be subject to all the penalties provided for the unlicensed sale of opium. In the event of a license being cancelled under this clause, the holder will not be entitled to receive back any instalment of the fee, tax, or duty payable under the license, which he may have paid to the Collector in advance.

13. If the Collector desire to recall a license for any cause other than those above specified, he shall give fifteen days' previous notice and remit a sum equal to the tax for fifteen days, or if notice be not given, shall make such further compensation for default of notice as the Commissioner or Board shall direct. If the tax have been already paid in advance for the period covered by the notice, the Collector shall refund the amount.

14. Any licensed retail vendor may surrender his license on giving fifteen days' previous notice to the Collector, and paying a sum equal to the tax for fifteen days over and above the sum payable under the license.

15. The Collector may recover any arrear of tax or duty due on account of any license granted under this Chapter, by distress and sale of the goods and chattels of the person from whom the same is due or of his surety, or by the process prescribed in Act VII (B.C.) of 1868 for the recovery of arrears of revenue due from farmers of land or their sureties.

16. Any Excise Officer above the rank of a peon or chuprassie may enter and inspect at any time by day or by night and

Duration and renewal of license.

Board to regulate form of license.

License may be recalled in certain cases.

Notice in certain cases required for recall of license.

Surrender of license.

Recovery of arrears of tax or duty.

Power of Excise Officers to inspect shops.

20/5

any excise officer may enter and inspect by day the shop or premises in which any licensed vendor shall carry on the sale of opium.

17. Penalties.

- (a)—Any person who shall manufacture or sell by retail any opium without a license from the Collector;
Penalties for unlawful manufacture or sale.
- (b)—Any licensed vendor who shall commit any act in breach of any of the conditions of his license;
For breach of conditions of license.
- (c)—Any person who shall have in his possession any quantity of illicit opium, or any person, not being a licensed vendor, who shall have in his possession any greater quantity of opium than five tolahs, unprotected by a pass or permit from the Collector;
For possessing illicit opium, or a greater quantity of illicit opium than a specified quantity.
- (d)—Any licensed vendor who shall refuse or be unable to produce his license on the demand of any Excise Officer;
For refusal or inability of licensed vendor to produce license on demand.
- (e)—Any Excise or other Preventive Officer who shall refuse to assist in carrying out the provisions of the Act;
For breach of section 17 of the Act.
- (f)—Any Excise or other Preventive Officer who shall unlawfully release or connive at the escape of any person arrested under the Act, or connive at the sale of opium without license, or by any licensed dealer, contrary to the terms of such license, or act in a manner inconsistent with his duty for the purpose of enabling any person to do anything whereby any of the provisions of the Act or of these rules may be evaded or broken, or the Excise revenue defrauded;
For connivance at the commission of an offence or the escape of the offender.
- (g)—Any licensed vendor, who shall sell or offer for sale opium adulterated with any foreign substance, not being a preparation or admixture of opium for the sale of which such vendor may have taken out a license, or, except in districts exempted from the operation of clause 1, section 6, shall sell or have in his possession any opium other than the opium supplied to him from the Government stores;
For sale of adulterated opium, &c., by licensed vendors.
- (h)—Any licensed vendor, who shall permit drunkenness, riot, or gaming in his shop, or shall permit persons of notoriously bad character to meet or remain therein, or shall receive any wearing apparel or other effects in barter for opium;
Penalty for permitting drunkenness, &c., in shop.
- shall be liable to the penalties prescribed in section 10 of the Act.

18. Any fine imposed for breach of any of the conditions of a license shall be recoverable from the licensed dealer notwithstanding that such breach may have been owing to the default or carelessness of the servant or other person in charge of the shop.
Licensed dealer responsible for default of servant.

19. In the districts in which the poppy is cultivated on account of Government, the Deputy Opium Agents and Sub-Deputy Agents shall exercise the powers vested by this section in Collectors, so far as the same relate to the suppression of illegal dealings in opium; and the officers of the Opium Department shall exercise the powers vested by the Act in Excise Officers for the seizure of illicit opium and the arrest of persons found in possession thereof, and in respect to such seizures and arrests, shall be held and deemed to be Excise Officers within the meaning of this section.
Powers vested in officers of the Opium Department.

SECTION VIII.—DISPOSAL OF THINGS CONFISCATED UNDER THE ACT.

1. Confiscated opium shall, after examination by a competent officer, be disposed of as the Board may direct by a special or general order.
Disposal of confiscated opium.

2. Ordinarily the opium shall be sent for examination to the civil surgeon of the district or subdivision in which the seizure is made, and if declared by him to be fit for use, shall be sent to the Opium Agent. If the opium be declared to be unfit for use it shall be immediately destroyed, unless the quantity exceeds one seer, in which case a reference shall be made for the orders of the Board.
Examination of confiscated opium.

3. Whenever the civil surgeon declares opium seized and confiscated under the Act or Act XIII of 1857 to be fit for use, it should be transmitted by parcel post direct to the Principal Assistant to the Opium Agent at Patna. Should the quantity be too large to make this course convenient, the special orders of the Board should be taken; the method of transport to Patna that may appear to the Collector most convenient being always indicated.
Disposal of confiscated opium.

4. All other articles confiscated under the Act shall be disposed of by public sale under such conditions as the Board may prescribe in that behalf.
Disposal of other articles.

SECTION IX.—REWARDS TO BE PAID TO OFFICERS AND INFORMERS OUT OF THE PROCEEDS OF FINES AND CONFISCATIONS UNDER THE ACT.

1. Whenever any fine is imposed under the provisions of section 10 or 13 of the Act, or any confiscation ordered under section 12 or 13, the Magistrate who imposes the fine or adjudges the confiscation shall direct the
Distribution of fine or forfeiture.

amount of fine and the sale proceeds of the confiscated articles to be divided in such proportions as he may think fit between any persons (whether they be Excise or Preventive Officers, or other persons), who were instrumental in the detection of the offence, the seizure of the articles in respect of which the offence was committed, or the capture of the offender. The Magistrate shall also, in the case of opium confiscated, if such opium has been declared fit for use by competent authority, direct that a reward of three rupees for each seer so confiscated shall be distributed among the said persons in such proportions as he may think fit. In the case of kufa, i.e. cloth saturated or stained with opium, the reward will be calculated on the quantity of opium extracted from the cloth. In the case of pussewah the reward shall be given at one rupee eight annas per seer only.

2. The officers of the Excise Department are required to apply to the Magistrate for orders regarding the award and distribution of the fines and forfeitures in each case. If, however, the Magistrate decline to make the award, an immediate report should be made to the Commissioner for transmission of the case to the Board.

3. Sums awarded on account of confiscated opium, under the Act or Act XIII of 1857, are to be paid *at once*, whatever the amount, as soon as the case has been adjudicated.

4. Whenever delay is likely to take place in the adjudication of a case of confiscation either from the absconding of the accused or from any other cause, the Magistrate may, if he thinks fit, direct the immediate payment of a sum of money to the persons entitled to a reward under the foregoing rule, provided that the total amount awarded in any one case shall not be greater than Rs. 50, or exceed the rate of Re. 1-8 per each seer of opium seized. Any sum which may have been paid to any person under this rule shall be taken into account as part of the whole of the payment which may be awarded by a Magistrate to such person under this section.

5. Fines and forfeitures realized and awarded under rule 1 of this section, and section 30, Act XIII of 1857, are to be disbursed at once, provided the amount does not exceed Rs. 100. When the award is for more than that amount, Rs. 100 only should be disbursed at once, the balance being paid away only when the period of appeal has expired, or the appeal has been rejected. In every

Excise officers to apply for reward at time of adjudication.

Payment on account of opium.

Payment of a portion of reward before adjudication.

Disbursement of fines immediately on realization.

such case a report should be made to the Board in the following form, to show that this rule has been properly observed:—

DISTRICT.	Particulars of the case.	AMOUNT OF FINE				Date on which period of appeal expired or appeal was rejected.	Date of final payment.	REMARKS.
		Imposed.	Realized.	Distributed at once.	Balance since distributed.			

6. Owing to the great importance of paying rewards promptly in opium cases, the Government have, in order to obviate the delay which must often occur in realizing fines, sanctioned the provision of a large amount in the budget estimates of the two opium agencies from which rewards are payable.

7. In all cases, the rewards adjudged by the Magistrate are chargeable to the budget of the Opium Department, and should not, therefore, be included in the contingent bills of either the Revenue or Criminal Departments.

8. Payments should be made on a special form of bill, which has been registered at the Stationery Office as No. 182 of the forms prescribed by the Accountant-General, Bengal.

9. When the fine has been at once realized from which a reward is payable, the reward adjudged by the Magistrate may at once be paid on production of the Magistrate's order, subject to the proviso contained in Rule 5, and the payee's receipt should be obtained for the amount on a bill in the prescribed form. The receipted bill should be forwarded after payment to the Opium Agent of the division, by whom it will be countersigned and returned, and the bill so receipted and countersigned should be transmitted to the Accountant-General as a voucher in support of the payment.

10. When fines, &c., are not immediately realized, the Magistrate is authorized to disburse at once rewards up to the amount of Rs. 100, taking the payee's receipt, and disposing of the receipted bill as provided for in the preceding rule.

11. Where a larger reward than Rs. 100 is adjudged, the Magistrate should apply to the Opium Agent for authority to make the payment, with a full statement of the circumstances of the case, and of his reasons for recommending a reward of more than Rs. 100, together with a bill for the amount proposed.

Mode of payment.

Payment of reward when fines are not realized.

Agent's sanction required in certain cases.

to be disbursed, drawn up in the prescribed form. On receiving the Agent's sanction, with the bill duly countersigned, the Magistrate should pay the amount, and forward the bill to the Accountant-General as a voucher, duly receipted by the payee.

12. The Magistrate should submit to the Agent a monthly statement of all rewards paid under his direct order, sending up at the same time, when available,—that is, when not wanted for an appeal,—the records of the case, so that the latter may make the regular necessary adjustment against the budget grant for the year, and keep the expenditure within the fixed limits. When the records cannot be sent, a short report, with the reasons for the amount of reward given, should be forwarded.

13. If in any case the fine or forfeiture is not realized, the Board, on special application made, may grant such reasonable reward as may seem to them fit, after taking into account any sum which may have been awarded under clause 4 of this section.

14. The Collector should submit through the Commissioner, for information of the Board, a report in such form as may from time to time be prescribed of each case of a breach of the law or of these rules in his district.

SECTION X.—APPEALS.

1. An appeal shall lie to the Commissioner against every order of a Collector under the Act or rules, if presented to the Commissioner, or to the Collector for transmission to the Commissioner, within thirty days of the date of the order appealed against. An appeal shall lie to the Board against every order of a Commissioner under the Act or rules, if presented to the Board within sixty days of the date of the order appealed against. Provided that it shall be discretionary with the Board to receive appeals direct from orders passed by a Collector.

2. The petition of appeal should be accompanied by the order appealed against in original, or an authenticated copy of the same, or the omission to produce such order or copy should be explained. The petition should bear a court fee stamp of eight annas if presented to the Commissioner, and of two rupees if presented to the Board of Revenue.

BOARD OF REVENUE, L. P.,
The 30th November 1877.

W. H. GRIMLEY,
Secretary.

APPENDIX

FOR FORMS OF OPIUM AND MADAD AND CHANDU LICENSES AND OPIUM INDENTS.

[SEE SECTION VII, CLAUSE 10.]

License for the Sale of Opium by Retail.

NOTE.—Counterpart of this District
will be signed by the license- No. of license in Register No. 81
holder and deposited in the Name of vendor
Collector's Office. Locality of shop

BE it known that , resident of , pergunnah
district of , is hereby authorized by the Collector of , from the date
sell opium by retail at ,
of this license to the 31st day of March 18 .
It is required of the holder of this license, on the condition of the
license remaining in force, that he duly and faithfully perform and abide
by the following articles:—

- I.—That he pay to Government in advance a monthly fee of Rs. in the following instalments:—Two months' fee at the time of engaging to take this license; one month's fee on the and one month's fee on the 1st of every succeeding month until the whole of the fees due on the license be paid.
- II.—That he sell no opium but such as he may purchase from the Collectorate, and that he do not receive, or have in his possession, opium obtained otherwise.
- III.—That he effect his sales only in the shop for which this license is granted, and that he do not sell opium at any other place, nor establish a second shop, without taking out another license.
- IV.—That he do not sell more than five tolaahs weight of opium to any person at one time.
- V.—That he do not adulterate the opium sold by him.
- VI.—That he do not receive any wearing apparel, or other goods, in barter for opium.
- VII.—That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open, nor effect sales therein, after , and that he do not harbour any person therein during the night.
- VIII.—That he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected persons who may resort to his shop.
- IX.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription, in legible characters, in the vernacular language:—

(Name of Vendor.)

“Licensed to sell Opium by retail.”

- X.—That he do not sublet his shop.
- XI.—That in the event of the opium purchased by him falling short of the estimated quantity of in each month, he will, if required, explain the reason of the falling off to the satisfaction of the Collector.

XII.—That he keep up daily an account in this form, showing the receipts and deliveries of opium at his shop each day and the balance in store:—

Date.	Quantity of opium in store from yesterday.	Quantity of opium received this day, and whence received.	Total quantity to be accounted for.	Quantity sold this day.	Quantity left in store.

XIII.—That he produce at once for inspection, on the demand of any Excise Officer above the rank of a peon or chuprassee, his license and accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XIV.—On the infringement of any of the above articles or of any of the Excise Rules laid down from time to time by the Board of Revenue, this license and any other license or licenses that the holder may have taken out for the sale of opium, or for the manufacture or sale of madad or chandu, will be forfeited; he will also be liable to the punishment prescribed by law for the specific offence committed.

N.B.—In addition to the above conditions licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections 36 and 37 of Act IV (S.C.) of 1866.

[SEE SECTION VI, CLAUSE 5.]

Form of Indent for Opium to be submitted by District Officers at least two months before a fresh supply is required.

District.	Quantity (or balance) of opium in store on 31st March last.*	Deduct quantity consumed up to date being months.	Balance in hand on day of 18	Average monthly consumption calculated on column 3.†	Date on which stock in hand will run out at the average rate of consumption noted in column 3.	No. of chests (each amounting to 14 mds.) now in hand for‡	Means of transport by which it is to be sent, and packages how to be addressed.	REMARKS.
1	2	3	4	5	6	7	8	9

* In column 2 add in any quantity which may have been received from the Board's Agent or other districts since the preceding 31st of March, or deduct any quantity which may have been transferred to other districts, a note explanatory of the addition or deduction being entered in the column of "Remarks."

† The "average monthly consumption" in column 3 should be calculated on the results of the previous three months.

‡ District officers should regulate their indent so as to leave on the 31st March of each year a stock equal to five months' consumption, vide Board's C. O. No. 13 of March 1870.

[SEE SECTION VII, CLAUSE 10.]

License for the Retail Sale of Madad or of Chandu.

NOTE.—Counterpart of this will be signed by the licensee, holder and deposited in the Collector's Office.

District No. in Register No. 81
Name of vendor
Locality of shop

As it known that , district of , resident of , is authorized by the Collector of , pergunnah to open a shop for the retail vend of madad (or chandu), from the date of this license to the 31st March 18 .

It is required of the holder of this license, as the condition of the license remaining in force, that he duly and faithfully perform and abide by the following articles:—

- I.—That he pay to Government in advance a monthly tax of in the following instalments.
- II.—That he purchase all the opium he may use in the manufacture of madad (or chandu, &c., as the case may be) direct from the Collectorate and not from any opium vendor.
- III.—That he effect his sales of madad (or chandu) only in the shop for which this license is granted, and that he do not sell madad (or chandu) in any other place, or establish a second shop, without taking out another license.
- IV.—That he do not sell more than five tolahs weight of madad (or chandu) to any person at one time.
- V.—That he do not receive any wearing apparel or other goods in barter for the drug.
- VI.—That he do not open his shop, nor effect sales therein, before sunrise; that he do not keep it open, nor effect sales therein, after rise; and that he do not harbour any suspected person therein, and that he do not permit persons of notoriously bad character to resort to his shop; that he prevent gaming and disorderly conduct therein; and that he give information to the nearest Magistrate or Police Officer of any suspected person who may resort to his shop.
- VIII.—That he have constantly fixed up, at the entrance of his shop, a sign-board bearing the following inscription in the vernacular language of the country:—

(Name of Vendor.)

Licensed vendor of

- IX.—That he do not sublet his shop.
- X.—That he keep up daily the following account, showing the receipts of opium in his shop, the quantity used in the manufacture of , and the balance remaining in store at the end of each day.

1.—OPIUM.

Date.	Quantity of opium remaining in store yesterday.	Quantity received to-day, and whence received.	Total opium to be accounted for.	Opium used in the preparation of madad (or chandu).	Quantity remaining in store.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.
1	2	3	4	5	6

2.—MADAD OR CHANDU.

Date.	Quantity remaining in store yesterday.	Quantity manufactured out of opium to-day.	Total quantity of madad or chandu to be accounted for.	Madad or chandu sold to-day.	Quantity remaining in store this day.
	M. S. C.	M. S. C.	M. S. C.	M. S. C.	M. S. C.
1	2	3	4	5	6

XI.—That he do produce at once for inspection, on the demand of any Excise Officer above the rank of peon or chuprassee, his license and accounts; and that he do not prevent any Excise Officer, of whatever grade, from entering his shop at any hour of the day or night.

XII.—That infringement of any of the above conditions do subject him to forfeiture of this license, as well as to the penalties prescribed by Law for the specific offence committed.

N. B.—In addition to the above conditions, licenses in Calcutta should contain the conditions imposed by the Commissioner of Police in the certificate granted under the provisions of sections 36 and 37 of Act IV (a.c.) of 1868.

Register of $\left\{ \begin{array}{l} \text{Opium} \\ \text{Madat} \\ \text{Chandu} \end{array} \right\}$ Licenses.

Revenue DEPARTMENT.

Miscellaneous Revenue.

No. 577.

From H. H. Risley, Esquire,
Under-Secretary to the Government of Bengal,

I have the honor to be,
Sir,

Your most obedient servant.

H. H. Risley

Under Secretary to the
February 1878, and in reply to say that
no rules have yet been issued by this
Government under the Opium Act XXIII
of 1876. I am however desired to transmit
for the information of His Grace the
Governor of Fort St. George the
accompanying copy of the draft
under that act submitted by Mr.
Egan to the Government of India
for approval. I am to add, that in

Handwritten note: No. 1032/1

Handwritten note: No. 1032/1

consequence of the passing of the new Opium
Act I. of 1878, the Board of Revenue, Lower
Provinces, have been requested to suggest
any modifications of the rules that may
be desirable.

To

The Secretary to the Government of
Fort St. George

Calcutta, the 1st March 1878

Sir,

I am directed to acknowledge
the receipt of your letter No. 11, dated
overment of Bengal

M

C 4834/78

Revenue 1848 Sept

No 1032.

From

The Gov^{rs} of Bengal

Dated 1st March 41:1

By 5527/34 100594
J. G. M. 11954/78

Sending that the

rules have got been

revised under the

Placem Act XIII of 1876

and forwarding with

Remains copy of the

Said rules under that

Act submitted by

the 12th Dec for approval.

Do 20th 1878

For signature

Full order

1878

C 30-8-78
R 12-9-78