

**Dhananjayrao Gadgil Library**



**GIPE-PUNE-124957**

A COLLECTION

OF

THE ACTS

PASSED BY

THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1894.

---

CALCUTTA:

PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.  
1895.

Z2  
C4  
124957.

CALCUTTA  
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,  
8, HASTINGS STREET,

# TITLES OF ACTS

PASSED BY

## THE GOVERNOR GENERAL OF INDIA IN COUNCIL IN THE YEAR 1894.

- I. An Act to amend the law for the acquisition of land for public purposes and for Companies.
- II. „ to amend the Indian Ports Act, 1889.
- III. „ to amend the Code of Criminal Procedure, 1882, and the Indian Penal Code.
- IV. „ to repeal certain Obsolete Enactments and to amend certain other Enactments.
- V. „ to amend the Code of Civil Procedure.
- VI. „ to amend the Indian Stamp Act, 1879, with respect to Policies of Sea and Fire Insurance and Sale Certificates.
- VII. „ to amend the Prisoners Act, 1871.
- VIII. „ to amend the law relating to Customs-duties, and for other purposes.
- IX. „ to amend the law relating to Prisons.
- X. „ to amend the Code of Criminal Procedure, 1882.
- XI. „ to amend the Lower Burma Village Act, 1889.
- XII. „ to amend the Articles of War for the Government of Her Majesty's Indian Forces.
- XIII. „ to amend certain enactments relating to the Army.
- XIV. „ to amend the Burma Municipal Act, 1884.
- XV. „ to validate certain certificates granted to engineers of steamships.
- XVI. „ to amend the Indian Tariff Act, 1894.
- XVII. „ to provide for the Imposition and Levy of certain Duties on Cotton Goods.

# INDEX

TO THE

## ACTS PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL IN THE YEAR 1894.

[NORR.—The abbreviation Bo. indicates that the entries against which it is placed refer only to Bombay.]

	ACT.	SECTION.
ACT VII OF 1836 (AUTHORITY OF CERTAIN REGULATIONS, BOMBAY)— repealed . . . . .	IV	2 (1)
ACT XX OF 1839 (LEVY OF HAQQS, BOMBAY)— section 3, amended . . . . .	„	2 (2)
ACT VI OF 1844 (LAND-CUSTOMS, MADRAS)— so far as regards the Presidency of Madras, provisions of, relating to levy of duties and to dutiable goods applied to duties levied and goods liable to duty under or by virtue of section 5, sub-section (1), clause (b), of Tariff Act, 1894 . . . . .	VIII	8
ACT XI OF 1852 (TITLES TO RENT-FREE ESTATES, BOMBAY)— Preamble, repealed in part . . . . . section 1, repealed . . . . . section 2, repealed in part . . . . .	IV „ „	2 (1) 2 (1) 2 (1)
ACT VIII OF 1856 (JAILS, BOMBAY)— repealed . . . . .	IX	2 (1)
ACT XXIX OF 1857 (LAND-CUSTOMS, BOMBAY)— so far as regards the Presidency of Bombay, provisions of, relating to levy of duties and to dutiable goods applied to duties levied and goods liable to duty under or by virtue of section 5, sub-section (1), clause (b), of Tariff Act, 1894 . . . . .	VIII	8
ACT XLV OF 1860 (INDIAN PENAL CODE)— section 177, added to . . . . . section 203, added to . . . . . section 212, added to . . . . . sections 216A and 216B, inserted . . . . .	III „ „ „	5 7 8
ACT XVI OF 1863 (EXCISE ON SPIRITS USED EXCLUSIVELY IN MANUFACTURES)— section 1, amended . . . . .	VIII	6
ACT V OF 1869 (INDIAN ARTICLES OF WAR)— Part I, clause (c), repealed . . . . . Part I, clause (d): new clause substituted . . . . . Part I, clause (e): new clause substituted . . . . . Part I, clause (f): new clause substituted . . . . .	XII „ „ „	2 3 4 5

[Price five annas and six pies.]

	ACT.	SECTION.
<b>ACT V OF 1869 (INDIAN ARTICLES OF WAR)—<i>contd.</i></b>		
Part II, Title I: new Title substituted . . . . .	XII	6
article 7, repealed in part and amended . . . . .	"	7, 8
article 8, amended . . . . .	"	9
articles 10 and 11: new articles substituted . . . . .	"	10
article 24, amended . . . . .	"	11
articles 25 and 26: new articles substituted . . . . .	"	12
article 31: new article substituted . . . . .	"	13
article 39: new article substituted . . . . .	"	14
article 40, amended . . . . .	"	15
article 47: new article substituted . . . . .	"	16
article 57: new article substituted . . . . .	"	17
article 65, repealed in part . . . . .	"	18
article 66: new article substituted . . . . .	"	19
article 69, amended . . . . .	"	20
article 71: new article substituted . . . . .	"	21
article 72: new article substituted . . . . .	"	22
articles 73 and 74: new articles substituted . . . . .	"	23
articles 75, 77—79, repealed . . . . .	"	24
article 76, amended . . . . .	"	25
articles 80 and 81: new articles substituted . . . . .	"	26
article 82 repealed in part and amended . . . . .	"	27, 28
article 82A, inserted . . . . .	"	29
articles 83 to 85: new articles substituted . . . . .	"	30
articles 86 to 89: new articles substituted . . . . .	"	31
articles 90 to 97: new articles substituted . . . . .	"	32
article 100: new article substituted . . . . .	"	33
article 101, repealed . . . . .	"	34
article 102: new section substituted . . . . .	"	35
article 103: new articles substituted . . . . .	"	36
article 104, repealed in part . . . . .	"	37
article 107, amended . . . . .	"	38
article 108A, inserted . . . . .	"	39
article 114, repealed . . . . .	"	40
article 116: new article substituted . . . . .	"	41
article 117: new articles substituted . . . . .	"	42
articles 119 and 120: new articles substituted . . . . .	"	43
articles 122 to 124: new articles substituted . . . . .	"	44
articles 125 to 129, repealed . . . . .	"	45
article 130, clause (d), amended . . . . .	"	46
article 131: new article substituted . . . . .	"	47
article 132, amended . . . . .	"	48
articles 133 to 137: new articles substituted . . . . .	"	49
article 138, repealed in part . . . . .	"	50
article 139, amended . . . . .	"	51
articles 142 to 149, repealed . . . . .	"	52
articles 150 and 151, amended . . . . .	"	53
article 151: proviso added to . . . . .	"	54
article 152, amended . . . . .	"	55, 56
article 155, amended and added to . . . . .	"	57, 58
articles 156 to 159, repealed . . . . .	"	59
article 160: new article substituted . . . . .	"	60
article 161, repealed in part and amended . . . . .	"	61
article 161A, inserted . . . . .	"	62
article 162, new article substituted . . . . .	"	63
article 163, amended . . . . .	"	64
article 164: new article substituted . . . . .	"	65
article 165, amended . . . . .	"	66
article 166, repealed in part . . . . .	"	67

	ACT.	SECTION.
<b>ACT V OF 1869 (INDIAN ARTICLES OF WAR)—<i>concl'd.</i></b>		
article 168, amended . . . . .	XII	68
article 169, amended . . . . .	"	69
article 170, repealed in part . . . . .	"	70
articles 171 to 175 : new articles substituted . . . . .	"	71
articles 176 to 179 : new articles substituted . . . . .	"	72
Part III : new Part substituted . . . . .	"	73
Second Appendix, added . . . . .	"	74
<b>ACT X OF 1870 (LAND ACQUISITION)—</b>		
repealed . . . . .	I	2 (1)
<b>ACT XXVI OF 1870 (PRISONS)—</b>		
repealed . . . . .	IX	2 (1)
<b>ACT V OF 1871 (PRISONERS)—</b>		
section 1, added to . . . . .	VII	1
section 9, repealed . . . . .	"	2
section 14, amended . . . . .	"	3
section 16, amended and added to . . . . .	"	4 (1), (2)
section 19, amended . . . . .	"	5 (1), (3)
section 30 : new section substituted . . . . .	"	6
section 32 : new section substituted . . . . .	"	7
<b>ACT XV OF 1874 (LAWS LOCAL EXTENT)—</b>		
section 8, clause (i), repealed . . . . .	IV	2 (1)
Schedule III, Part (b), repealed in part . . . . .	IX	2 (1)
<b>ACT VI OF 1875 (LOAN TO SIE JAMSETJEE JEEJEEBHOY, BOMBAY)—</b>		
repealed . . . . .	IV	2 (1)
<b>ACT X OF 1876 (REVENUE JURISDICTION, BOMBAY)—</b>		
Preamble, repealed in part . . . . .	"	2 (1)
<b>ACT XI OF 1877 (MILITARY LUNATICS)—</b>		
section 3, amended . . . . .	XIII	2 (2)
section 4, repealed in part . . . . .	"	2 (1)
section 6, repealed in part and amended . . . . .	"	2 (1), (2)
section 7, repealed in part and amended . . . . .	"	2 (1), (2)
<b>ACT XIV OF 1877 (BROACH AND KAIRA INCUMBERED ES- TATES, BOMBAY)—</b>		
section 39, repealed in part . . . . .	IV	2 (1)
section 41, clause (b), repealed in part . . . . .	"	2 (1)
<b>ACT I OF 1878 (OPIUM)—</b>		
section 2, repealed in part . . . . .	"	2 (1)
<b>ACT VIII OF 1878 (SEA CUSTOMS)—</b>		
section 23, amended . . . . .	VIII	11
modified as applied to Part I of the Cotton Duties Act, 1894 . . . . .	XVII	4
<b>ACT XIV OF 1878 (ASSIMILATION OF POWERS, N.-W. P. &amp; O.)—</b>		
section 2, repealed . . . . .	IX	2 (1)
<b>ACT I OF 1879 (STAMPS)—</b>		
section 3, clause (15), added to . . . . .	VI	1

	ACT.	SECTION.
<b>ACT I OF 1879 (STAMPS)—<i>concl'd.</i></b>		
section 7A, inserted . . . . .	VI	2
article 49, division (a), Schedule I: new division substituted . . . . .	"	3
article 49, division (c), Schedule I, added to . . . . .	"	4 (1)
article 49, Schedule I: division (d) added . . . . .	"	4 (2)
section 24, not applicable to sale-certificates . . . . .	"	5
article 16, Schedule I, added to . . . . .	"	6
<b>ACT X OF 1882 (CODE OF CRIMINAL PROCEDURE)—<sup>2</sup></b>		
section 44, added to . . . . .	III	1
section 44, amended . . . . .	X	1
section 45, clause (e), added . . . . .	III	2
section 45, amended . . . . .	X	2 (1)
section 45, clause (f), inserted . . . . .	"	2 (2)
section 45A, added . . . . .	"	2 (3)
section 54, amended and added to . . . . .	III	3
Schedule II, amended . . . . .	"	4
<b>ACT XI OF 1882 (TARIFF)—</b>		
repealed . . . . .	VIII	2 (1)
<b>ACT XIV OF 1882 (CODE OF CIVIL PROCEDURE)—</b>		
section 310A, inserted . . . . .	V	2
section 315, amended . . . . .	"	3
<b>ACT XI OF 1884 (SINDH INCUMBERED ESTATES, BOMBAY)—</b>		
section 8, repealed . . . . .	IV	2 (1)
section 9, repealed . . . . .	"	2 (1)
<b>ACT XVII OF 1884 (LOWER BURMA MUNICIPALITIES)—</b>		
section 41, sub-section (1), amended . . . . .	XIV	1
<b>ACT XVIII OF 1884 (PUNJAB COURTS)—</b>		
section 74, repealed . . . . .	I	2 (1)
<b>ACT XX OF 1886 (UPPER BURMA LAWS)—</b>		
repealed in part . . . . .	IX	2 (1)
<b>ACT II OF 1887 (SEA CUSTOMS; EXCISE; TARIFF)—</b>		
section 8, repealed . . . . .	VIII	2 (1)
<b>ACT II OF 1888 (CUSTOMS-DUTY ON PETROLEUM)—</b>		
section 1, repealed . . . . .	"	2 (1)
<b>ACT III OF 1889 (LOWER BURMA VILLAGES)—</b>		
section 6, clause (1): new clause substituted . . . . .	XI	
<b>ACT VIII OF 1889 (SEA CUSTOMS; TARIFF)—</b>		
section 3, repealed . . . . .	VIII	2 (1)
section 4, repealed . . . . .	"	2 (1)
section 5, repealed . . . . .	"	2 (1)
<b>ACT X OF 1889 (PORTS)—</b>		
first schedule, amended . . . . .	II	1
<b>ACT XII OF 1890 (TARIFF)—</b>		
repealed . . . . .	VIII	2 (1)



GENERAL OF INDIA IN\* COUNCIL IN THE YEAR 1894.

V

	ACT.	SECTION.
ACT XII OF 1891 (REPEALING AND AMENDING)— Schedule II, repealed in part . . . . .	IX	2 (1)
ACT I OF 1892 (TARIFF)— repealed . . . . .	VIII	2 (1)
ACT IX OF 1893 (TARIFF)— repealed . . . . .	"	2 (1).
ACT VIII OF 1894 (TARIFF)— Schedules I to V: new Schedules substituted . . . . .	XVI	
AMENDING ACT— See <i>Repealing and Amending Act, 1894.</i>		
BENGAL ACT II OF 1864 (JAILS)— repealed . . . . .	IX	2 (1)
BENGAL ACT V OF 1865 (JAILS)— repealed . . . . .	"	2 (1)
BOMBAY ACT II OF 1874 (JAILS)— repealed in part . . . . .	"	2 (1)
BOMBAY ACT II OF 1882 (JAILS)— section 3, repealed . . . . .	"	2 (1)
BOMBAY ACT IV OF 1883 (CONFINEMENT OF CIVIL PRISON- ERS)— repealed . . . . .	"	2 (1)
BOMBAY ACT I OF 1887 (JAILS)— repealed . . . . .	"	2 (1)
BOMBAY REGULATION V OF 1827 (ACKNOWLEDGMENT OF DEBTS; INTEREST; MORTGAGES)— Appendix B, repealed . . . . .	IV	2 (1)
BOMBAY REGULATION XII OF 1827 (POLICE)— Appendix E, repealed . . . . .	"	2 (1)
BOMBAY REGULATION XIII OF 1827 (CRIMINAL COURTS)— Appendices A, B, and D to N, repealed . . . . .	"	2 (1)
BOMBAY REGULATION XX OF 1827 (CUSTOMS AND DUTIES)— repealed . . . . .	"	2 (1)
BOMBAY REGULATION XXI OF 1827 (DUTY ON OPIUM AND SPIRITS)— repealed . . . . .	"	2 (1)
BOMBAY REGULATION XXIX OF 1827 (DEKKHAN AND KHANDESH)— section 2, repealed in part . . . . .	"	2 (1).
BOMBAY REGULATION XIII OF 1830 (JURISDICTION OF JAGIR- DARS, ETC.)— section 3, amended . . . . .	"	2 (2)

	ACT.	SECTION.
<b>BOMBAY REGULATION I OF 1834 (DEPUTY AGENT FOR SARDARS IN DEKHHAN)—</b>		
Title, repealed in part . . . . .	IV	2 (I)
Preamble, repealed in part . . . . .	"	2 (I)
<b>BURMA MUNICIPALITIES ACT, 1884—</b>		
taxes which may be imposed for general purposes . . . . .	XIV	1 [XVII of 1884, s. 41 (I) A (a)].
<b>CIVIL PROCEDURE CODE—</b>		
application by judgment-debtor to set aside sale on deposit of debt . . . . .	V	2 [XIV of 1882, s. 310 A].
if sale set aside, price to be returned to purchaser . . . . .	"	3 [XIV of 1882, s. 315 A].
<b>COTTON DUTIES Act, 1894—</b>		
offences under, and their penalties . . . . .	XVII	25
trial of offences under . . . . .	"	26
section 168 of Sea Customs Act, 1878, applicable to confiscation of goods under . . . . .	"	27
application of certain provisions of Sea Customs Act, 1878, to all proceedings under . . . . .	"	28, 32
power to reverse or modify orders under . . . . .	"	29
mill-owner to keep such records and accounts as may be prescribed by rule under . . . . .	"	31
power to make rules under . . . . .	"	33
certain provisions of Sea Customs Act, 1878, to be deemed to be incorporated in Part I of . . . . .	"	34
<b>COTTON YARNS—</b>		
imposition of duty on, produced in British India . . . . .	"	5
power to fix tariff values of . . . . .	"	6
delivery of monthly returns of, produced by mill-owners . . . . .	"	7
assessment of duty on, and notice requiring payment . . . . .	"	8
application of certain sections of Sea Customs Act, 1878, to assessment and recovery of duties on . . . . .	"	9
recovery of unpaid duty on . . . . .	"	10
licensing of warehouses for storage of . . . . .	"	11
permission to deposit, in warehouses . . . . .	"	12
application of Chapter XI of Sea Customs Act, 1878, to so deposited . . . . .	"	13
exemption from assessment of, so deposited . . . . .	"	14
grant of certificate when dutiable, are to be exported to foreign port . . . . .	"	17
when certificate granted, to be exempt from duty . . . . .	"	18
repayment of duties paid in case of, exported to foreign ports . . . . .	"	19
repayment of duties in case of cotton fabrics exported to foreign ports and composed in whole or in part of dutiable counts of . . . . .	"	20
when such refunds may be granted . . . . .	"	21
power to prohibit repayment of duty in case of exportation to certain ports . . . . .	"	22
no repayment of duty to be granted in certain cases . . . . .	"	23
application of sections 51 and 52 of Sea Customs Act, 1878, to claims for drawback . . . . .	"	24

	ACT.	SECTION.
<b>COTTON YARNS—concl'd.</b>		
power to take samples of . . . . .	XVII	30
levy of duty on, passing into British India from foreign territory . . . . .	"	36
application of provisions of Sea Customs Act, 1878, as to drawback . . . . .	"	37
<b>CRIMINAL PROCEDURE CODE—</b>		
public to give information of certain offences . . . . .	III	1 [X of 1882, s. 44].
	X	1 [X of 1882, s. 44].
village-headmen, accountants, land-holders and others bound to report certain matters . . . . .	III	2 [X of 1882, s. 45].
	X	2 [X of 1882, s. 45].
appointment of village-headmen by District Magistrate in certain cases . . . . .	X	3 [X of 1882, s. 45A].
when police may arrest without warrant . . . . .	III	3 [X of 1882, s. 54].
tabular statement of offences . . . . .	"	4 [X of 1882, Sch. II].
<b>CUSTOMS OFFICERS—</b>		
performance of duties of, by subordinate officers . . . . .	XVII	3
<b>INDIAN ARTICLES OF WAR—</b>		
application of Articles . . . . .	XII	3 [V of 1869, Part I, clause (d)].
definitions . . . . .	"	4 [V of 1869, Part I, clause (e)].
saving of certain Regulations . . . . .	"	5 [V of 1869, Part I, clause (f)].
enrolment, attestation, dismissal and discharge . . . . .	"	6 [V of 1869, Part II, Title I].
mutiny and sedition . . . . .	"	7, 8 [V of 1869, art. 7].
violence to superior . . . . .	"	9 [V of 1869, art. 8].
desertion . . . . .	"	10 [V of 1869, art. 10].
re-enlistment without having been discharged . . . . .	"	10 [V of 1869, art. 11].
conviction of offence specified in article 7 and punishable with death under article 24 . . . . .	"	11 [V of 1869, art. 24].*
unbecoming behaviour . . . . .	"	12 [V of 1869, art. 25].

	ACT.	SECTION.
<b>INDIAN ARTICLES OF WAR—contd.</b>		
intoxication on duty . . . . .	XII	12 [V of 1869, art. 26].
failure to rejoin . . . . .	"	13 [V of 1869, art. 31].
impeding provost-marshal . . . . .	"	14 [V of 1869, art. 39].
striking subordinates . . . . .	"	15 [V of 1869, art. 40].
making away with regimental necessaries . . . . .	"	16 [V of 1869, art. 47.]
punishment for offences mentioned in articles 54 to 56 . . . . .	"	17 [V of 1869, art. 57].
cruelty or indecency . . . . .	"	18 [V of 1869, art. 65].
penalties for offences specified in articles 58 to 65 . . . . .	"	19 [V of 1869, art. 66].
punishment for offences specified in articles 67 and 68 . . . . .	"	20 [V of 1869, art. 69].
abatement . . . . .	"	21 [V of 1869, art. 71].
courts-martial and the kinds thereof . . . . .	"	22 [V of 1869, art. 72].
power to convene ordinary courts-martial . . . . .	"	23 [V of 1869, art. 73].
composition of general courts-martial . . . . .	"	23 V of 1869, art. 74].
powers of such courts . . . . .	"	25 [V of 1869, art. 76].
composition of district court-martial . . . . .	"	26 [V of 1869, art. 80].
officers composing such courts . . . . .	"	26 [V of 1869, art. 81].
powers of such courts . . . . .	"	27, 28 [V of 1869, art. 82].
convening order to state if larger number of officers is not available . . . . .	"	29 [V of 1869, art., 82A].
appointment of regimental court-martial . . . . .	"	30 [V of 1869, art. 83].

	ACT.	SECTION.
<b>INDIAN ARTICLES OF WAR—contd.</b>		
composition of regimental court-martial . . . . .	XII	30 [V of 1869, art. 84].
powers of such court . . . . .	"	30 [V of 1869, art. 85].
powers as to sentences of such courts . . . . .	"	30 [V of 1869, art. 85A].
Native and British officers when to be nominated . . . . .	"	31 [V of 1869, art. 86].
Judge advocate, and appointment of superintending officer for native court-martial . . . . .	"	31 [V of 1869, art. 87].
President . . . . .	"	31 [V of 1869, art. 88].
finding and sentence invalid without confirmation . . . . .	"	31 [V of 1869, art. 89].
by whom finding and sentences may be confirmed or otherwise disposed of . . . . .	"	31 [V of 1869, art. 89A].
power of confirming officer to mitigate, remit or commute sentence . . . . .	"	31 [V of 1869, art. 89B].
convening of summary general courts-martial . . . . .	"	32 [V of 1869, art. 90].
composition of summary general courts-martial . . . . .	"	32 [V of 1869, art. 91].
powers of summary general court-martial . . . . .	"	32 [V of 1869, art. 92].
convening and constitution of, and persons triable by summary court-martial . . . . .	"	32 [V of 1869, art. 93].
offences triable by summary court-martial . . . . .	"	32 [V of 1869, art. 94].
powers of summary court-martial . . . . .	"	32 [V of 1869, art. 95].
finding and sentence of summary court-martial . . . . .	"	32 [V of 1869, art. 96].
transmission of proceedings of summary courts-martial . . . . .	"	32 [V of 1869, art. 97].
arrest or confinement of accused . . . . .	"	33 [V of 1869, art. 100].

	ACT.	SECTION.
<b>INDIAN ARTICLES OF WAR—contd.</b>		
Interpreter . . . . .	XII	35 [V of 1869, art. 102].
dissolution of courts . . . . .	"	38 [V of 1869, art. 103].
power to clear court . . . . .	"	36 [V of 1869, art. 103A].
power to view place . . . . .	"	36 [V of 1869, art. 103B].
conduct of proceedings . . . . .	"	37 [V of 1869, art. 104].
challenges . . . . .	"	38 [V of 1869, art. 107].
affirmation or oath of interpreter . . . . .	"	39 [V of 1869, art. 108A].
conviction of one offence permissible on charge of another . . . . .	"	41 [V of 1869, art. 116].
evidence of previous convictions and general character . . . . .	"	42 [V of 1869, art. 117].
general rule as to evidence . . . . .	"	42 [V of 1869, art. 117A].
majority requisite to sentence of death . . . . .	"	43 [V of 1869, art. 119].
revision of finding or sentence . . . . .	"	43 [V of 1869, art. 120].
summoning witnesses and production of documents . . . . .	"	44 [V of 1869, art. 122].
contempts of court . . . . .	"	44 [V of 1869, art. 123].
privileges of persons attending courts-martial . . . . .	"	44 [V of 1869, art. 124].
limitation in respect of sentences of courts-martial other than general courts-martial . . . . .	"	46 [V of 1869, art. 130, cl. (d)].
dismissal . . . . .	"	47 [V of 1869, art. 131].
reduction, dismissal, corporal punishment and imprisonment . . . . .	"	48 [V of 1869, art. 132].
solitary confinement . . . . .	"	49 [V of 1869, art. 133].

	ACT.	SECTION.
INDIAN ARTICLES OF WAR— <i>contd.</i>		
reduction of non-commissioned officers to ranks . . . . .	XII	49 [V of 1869, art. 134].
forfeiture of pay and pension . . . . .	"	49 [V of 1869, art. 135].
stoppage of good-conduct pay on conviction . . . . .	"	49 [V of 1869, art. 136].
forfeiture of arrears of pay . . . . .	"	49 [V of 1869, art. 137].
stoppages . . . . .	"	50 [V of 1869, art. 138].
extent of stoppages . . . . .	"	51 [V of 1869, art. 139].
transportation . . . . .	"	53 [V of 1869, art. 150].
imprisonment with hard labour . . . . .	"	53, 54 [V of 1869, art. 151].
place of imprisonment . . . . .	"	55, 56 [V of 1869, art. 152].
striking convict off strength of regiment . . . . .	"	57, 58 [V of 1869, art. 155].
pardons and remissions . . . . .	"	60 [V of 1869, art. 160].
release of prisoners . . . . .	"	61 [V of 1869, art. 161].
preservation of proceedings of courts-martial . . . . .	"	62 [V of 1869, art. 161A].
enquiry on absence of person subject to Articles . . . . .	"	63 [V of 1869, art. 162].
persons absent as prisoners of war . . . . .	"	64 [V of 1869, art. 163].
reduction to lower grade or ranks . . . . .	"	65 [V of 1869, art. 164].
minor punishments . . . . .	"	66 [V of 1869, art. 165].
offences of Native followers . . . . .	"	67 [V of 1869, art. 166].
provost-m Marshals . . . . .	"	68 [V of 1869, art. 168].

	ACT.	SECTION.
<b>INDIAN ARTICLES OF WAR—<i>contd.</i></b>		
duties and powers of provost-marshals . . . . .	XII	69 [V of 1869, art. 169].
military jurisdiction with respect to civil offences . . . . .	"	71 [V of 1869, art. 171].
extension of article 171 to certain civil offences . . . . .	"	71 [V of 1869, art. 172].
certain offences when triable by military law . . . . .	"	71 [V of 1869, art. 173].
Jurisdiction over certain offences . . . . .	"	71 [V of 1869, art. 174].
power of criminal court to require delivery of offender . . . . .	"	71 [V of 1869, art. 175].
property of deceased persons, deserters and lunatics . . . . .	"	72 [V of 1869, art. 176].
disposal of certain property without production of probate, etc. . . . .	"	72 [V of 1869, art. 177].
meaning of desertion in article 176 . . . . .	"	72 [V of 1869, art. 178].
application of article 176 to lunatics . . . . .	"	72 [V of 1869, art. 179].
prohibition of second trial . . . . .	"	73 [V of 1869, art. 180].
exemption from arrest for debt . . . . .	"	73 [V of 1869, art. 181].
property exempted from attachment . . . . .	"	73 [V of 1869, art. 182].
application of articles 181 and 182 to reservists . . . . .	"	73 [V of 1869, art. 183].
priority of hearing by courts of cases in which Native officers and soldiers are concerned . . . . .	"	73 [V of 1869, art. 184].
capture of deserters . . . . .	"	73 [V of 1869, art. 185].
apprehension of military offenders . . . . .	"	73 [V of 1869, art. 186].
presumption as to signatures . . . . .	"	73 [V of 1869, art. 187].



GENERAL OF INDIA IN COUNCIL IN THE YEAR 1894. xiii

	ACT.	SECTION.
<b>INDIAN ARTICLES OF WAR—concl'd.</b>		
portions of the forces under an army command . . . . .	XII	73 [V of 1869, art. 188].
saving of authority of Commander-in-Chief in India . . . . .	"	73 [V of 1869, art. 189].
power to make rules . . . . .	"	73 [V of 1869, art. 190].
power to apply articles to certain forces under Government of India . . . . .	"	73 [V of 1869, art. 191].
form for assembly and proceedings of summary general court-martial . . . . .	"	74 [V of 1869, Appendix II].
<b>INDIAN OFFICIAL SECRETS ACT, 1889—</b>		
disclosure of information acquired on inspection of mill or warehouse punishable in manner provided by section 4 of . . . . .	XVII	16
<b>INDIAN PENAL CODE—</b>		
furnishing false information . . . . .	III	5 [XLV of 1860, s. 177].
giving false information respecting an offence committed . . . . .	"	6 [XLV of 1860, s. 203].
penalty for harbouring robbers or dacoits . . . . .	"	8 [XLV of 1860, s. 216A].
convict officers to be deemed public servants within meaning of . . . . .	IX	23
<b>INDIAN TARIFF ACT, 1875—</b>		
construction of references to . . . . .	VIII	2 (3)
<b>INDIAN TARIFF ACT, 1882—</b>		
construction of references to . . . . .	"	2 (3)
<b>INDIAN TARIFF ACT, 1894—</b>		
application of section 10 of, to duties imposed under Cotton Duties Act, 1894 . . . . .	XVII	35
<b>LAND ACQUISITION ACT—</b>		
service of notices under . . . . .	I	45
Magistrate to enforce surrender under . . . . .	"	47
agreements under, exempted from stamp-duty and fees . . . . .	"	51
notice in case of suits for anything done in pursuance of . . . . .	"	52
power to make rules under . . . . .	"	55
acquisition of land—		
penalty for obstructing . . . . .	"	46
completion of, not compulsory . . . . .	"	48 (1)
at cost of local authority or company . . . . .	"	50
acquisition of part of house or building . . . . .	"	49

	ACT.	SECTION.
<b>LAND ACQUISITION ACT—contd.</b>		
awards—		
by collector when final . . . . .	I	12 (1)
form of . . . . .	"	23
costs in . . . . .	"	27
exempted from stamp-duty and fees . . . . .	"	51
Collector—		
to notify substance of notification under . . . . .	"	4
to settle disputes as to amount of damage under . . . . .	"	5
to take order for acquisition under . . . . .	"	7
to cause land to be marked out and measured . . . . .	"	8
to give notice to persons interested and occupiers . . . . .	"	9
may require statements as to names and interests . . . . .	"	10
to enquire into measurements, value and claims, and to make awards . . . . .	"	11
notice to persons interested of award by . . . . .	"	12 (2)
may adjourn enquiry . . . . .	"	13
powers of, as to attendance of witnesses and produc- tion of documents . . . . .	"	14
matters to be considered and neglected by . . . . .	"	15
may take possession of land . . . . .	"	16
special powers of, in cases of urgency . . . . .	"	17
may be directed to pay interest on excess compensation company (ies)—	"	29
may be authorized to enter and survey land . . . . .	"	39
previous consent of Local Government and execu- tion of agreement necessary before provisions of sections 6 to 37 put in force in order to acquire land for . . . . .	"	39-42
sections 39 to 42 not to apply where Government bound by agreement to provide land for . . . . .	"	43
how agreement may be proved between Secretary of State and railway . . . . .	"	44
acquisition of land at cost of . . . . .	"	50
compensation—		
matters to be considered in determining . . . . .	"	23
matters to be neglected in determining . . . . .	"	24
rules as to amount of . . . . .	"	25
Collector may be directed to pay interest on excess particulars of apportionment of, to be specified . . . . .	"	28
dispute as to apportionment of . . . . .	"	29
payment or deposit of . . . . .	"	30
investment of money deposited in court on account . . . . .	"	31
payment of interest on . . . . .	"	32, 33
procedure when difference exists as to . . . . .	"	34
payment of, on temporary occupation of land . . . . .	"	35
to be awarded when acquisition not completed . . . . .	"	36
to be awarded when acquisition not completed . . . . .	"	48 (2)
Court—		
reference to . . . . .	"	18
Collector's statement to . . . . .	"	19
service of notice by . . . . .	"	20
restriction on scope of proceedings . . . . .	"	21
proceedings to be in open . . . . .	"	22
Code of Civil Procedure to apply to proceedings . . . . .	"	53
appeals in proceedings . . . . .	"	64
land—		
temporary occupation of waste or arable . . . . .	"	35
power to enter and take temporary possession of . . . . .	"	36
difference as to condition of . . . . .	"	37

	ACT.	SECTION.
LAND ACQUISITION ACT, 1870— construction of references to . . . . .	I	2 (3)
LOWER BURMA VILLAGES— duties of headmen : . . . . .	XI	[III of 1889, s. 6, cl. (2)].
MADRAS ACT V OF 1869 (JAILS)— repealed . . . . .	IX	2 (1)
MADRAS ACT VII OF 1882 (JAILS)— repealed . . . . .	IX	2 (1)
MADRAS ACT II OF 1889 (JAILS)— repealed . . . . .	IX	2 (1)
MADRAS REGULATION VII OF 1808 (POWER TO ESTABLISH MARTIAL LAW—)		
Title, amended . . . . .	XIII	2 (2)
Preamble, amended . . . . .	"	2 (2)
section 2, amended, . . . . .	"	2 (2)
section 4, amended . . . . .	"	2 (2)
MADRAS REGULATION VIII OF 1817 (SEPOY MĀLGUZĀRS)—		
Title, amended . . . . .	"	2 (2)
section 9, clause <i>first</i> , amended . . . . .	"	2 (2)
MARTIAL LAW—		
may be established by Governor General in Council, who may direct trial by courts-martial of lieges offending	XIII	2 (2) [Mad. Reg. VII of 1808, s. 2].
Governor General in Council may cause trial before or- dinary court . . . . .	"	2 (2)* [Mad. Reg. VII of 1808, s. 4].
MILITARY LUNATICS—		
procedure in respect of European officer or soldier de- clared lunatic . . . . .	XIII	2 (2) [XI of 1877, s. 3].
procedure on Native being found by committee to be insane . . . . .	"	2 (2) [XI of 1877, s. 6].
procedure for discharge of European or Native military lunatic . . . . .	"	2 (2) [XI of 1877, s. 7].
MILLS—		
power to inspect, and take copies of records and accounts all information acquired on such inspections to be deemed official secrets within meaning of Act XV of 1889	XVII	15
	XVII	16
ORDINANCE— See <i>Rule, Ordinance and Regulation.</i>		

XVI . INDEX TO THE ACTS PASSED BY THE GOVERNOR

	Act.	SECTION.
<b>PRISONS—</b>		
accommodation for prisoners . . . . .	IX	4
Inspector-General of . . . . .	"	5
officers of . . . . .	"	6
temporary accommodation for prisoners . . . . .	"	7
control and duties of officers of . . . . .	"	8
officers not to have business dealings with prisoners . . . . .	"	9
officers not to be interested in prison-contracts . . . . .	"	10
duties of Superintendent . . . . .	"	11
records to be kept by Superintendent . . . . .	"	12
duties of medical officer . . . . .	"	13
medical officer to report in certain cases . . . . .	"	14
report on death of prisoner . . . . .	"	15
jailer to reside in prison and not be concerned in other employment . . . . .	"	16 (1), (2)
jailer to give notice of death of prisoner . . . . .	"	17
responsibility of jailer . . . . .	"	18
jailer to be present at night . . . . .	"	19
powers of deputy and assistant jailer . . . . .	"	20
duties of gate-keeper . . . . .	"	21
subordinate officers not to be absent without leave . . . . .	"	22
convict officers . . . . .	"	23
search of visitors . . . . .	"	24
penalty for introducing or removing prohibited articles into or from prison . . . . .	"	41
power to arrest for offence under section 42 . . . . .	"	42
publication of penalties . . . . .	"	43
prison-offences and their punishment . . . . .	"	44
plurality of punishments under section 46 . . . . .	"	45, 46
award of punishments under sections 46 and 47 . . . . .	"	47
punishments to be in accordance with foregoing sections . . . . .	"	48 (1), (2)
medical officer to certify to fitness of prisoner for punishment . . . . .	"	49
entries in punishment-book . . . . .	"	50 (1)-(3)
procedure on committal of heinous offence . . . . .	"	51
infliction of whipping . . . . .	"	52
offences by prison subordinates . . . . .	"	53
power to make rules . . . . .	"	54
exhibition of copies of rules . . . . .	"	59, 60
exercise of powers of Superintendent and Medical Officer . . . . .	"	61
<b>prisoners—</b>		
to be examined on admission . . . . .	"	62
effects of . . . . .	"	24
removal and discharge of . . . . .	"	25
separation of . . . . .	"	26
association and segregation of . . . . .	"	27
solitary confinement of . . . . .	"	28
under sentence of death . . . . .	"	29
maintenance of certain, from private sources . . . . .	"	30
restriction on transfer of food and clothing between certain . . . . .	"	31
supply of clothing and bedding to civil and unconvicted criminal . . . . .	"	32
employments of civil . . . . .	"	33
employment of criminal . . . . .	"	34 (1), (2)
employment of criminal, sentenced to simple imprisonment . . . . .	"	35 (1), (2)
sick prisoners . . . . .	"	36
record of directions of medical officers in relation to . . . . .	"	37 (1), (2)
		33

	Act.	SECTION.
<b>PRISONS—contd.</b>		
prisoners—		
hospital for reception of sick . . . . .	IX	39
visits to civil and unconvicted criminal . . . . .	"	40
penalty for communicating contrary to rule with . . . . .	"	42
extramural custody and control and employment of . . . . .	"	55
confinement of, in irons . . . . .	"	56, 57
not to be ironed by jailer except under necessity . . . . .	"	58
<b>PRISONERS—</b>		
delivery of persons arrested in pursuance of warrant of High Court, or of Civil Court established in Calcutta, Madras or Bombay . . . . .	VII	3 [V of 1871, s. 14].
officers in charge of prisons may give effect to sentences of certain courts . . . . .	"	4 [V of 1871, s. 16].
imprisonment in British India of persons convicted of certain offences in Native States . . . . .	"	5 [V of 1871, s. 19].
removal from one jail to another in territories under same Local Government . . . . .	"	6 [V of 1871, s. 30].
removal of, from territories under one Local Government to territories under another . . . . .	"	7 [V of 1871, s. 32].
<b>PRISONERS ACT, 1871—</b>		
construction of references to prison or jail or to imprisonment or confinement in Part III or V of . . . . .	"	1 [V of 1871, s. 1].
<b>REGULATION III OF 1872 (SONTHAL PARGANAS SETTLEMENT)—</b>		
Schedule, repealed in part . . . . .	IX	2 (1)
<b>REGULATION IX OF 1874 (ARAKAN HILL DISTRICT LAWS)—</b>		
repealed in part . . . . .	"	2(1)
<b>REGULATION II OF 1875 (PRISONS, ASSAM)—</b>		
repealed . . . . .	"	2 (1)
<b>REGULATION I OF 1890 (BRITISH BALUCHISTAN LAWS)—</b>		
repealed in part . . . . .	"	2 (1)
<b>REPEALING AND AMENDING ACT, 1894 (Bo.)—</b>		
enactments repealed . . . . .	IV	2 (1) and Sch. I.
enactments amended . . . . .	"	2 (2) and Sch. II.
savings . . . . .	"	3
<b>RULE, ORDINANCE AND REGULATION II OF 1825 (Bo.)—</b>		
repealed . . . . .	"	2 (1)
<b>RULE, ORDINANCE AND REGULATION I OF 1827 (Bo.) —</b>		
repealed . . . . .	"	2 (1)
<b>RULE, ORDINANCE AND REGULATION I OF 1828 (Bo.)—</b>		
repealed . . . . .	"	2 (1)

	ACT	SECTION.
RULE, ORDINANCE AND REGULATION I OF 1834 (Bo.)— repealed . . . . .	IV	2 (1)
SEA CUSTOMS ACT, 1878— power to authorize, in special cases, exemption from duty under . . . . .	VIII	II [VIII of 1878, s. 23].
application of certain sections of, to assessment and recovery of duties under the Cotton Duties Act, 1894 .	XVII	9
application of Chapter XI of, to yarn deposited in a warehouse . . . . .	"	13
application of sections 51 and 52 of, to every claim for drawback under the Cotton Duties Act, 1894 . . . . .	"	24
application of certain provisions of, to all proceedings under the Cotton Duties Act, 1894 . . . . .	"	28, 32
provisions of sections 201, 204, 205 and 206 of, to be deemed to be incorporated in Part I of the Cotton Duties Act, 1894 . . . . .	"	34
application of provisions of, (as to drawback on export) to all goods upon which duty has been paid under Part II of the Cotton Duties Act, 1894 . . . . .	"	37
SEPOY MÁLGUZÁRS— registration of proprietors, being Native officers or sol- diers, of málguzárf estates . . . . .	XIII	2 (2) [Mad. Reg. VIII of 1817, s. 9, clause first].
SPIRITS USED EXCLUSIVELY IN MANUFACTURES— duty payable on, on removal from distillery . . . . .	VIII	6 [XVI of 1863, s. 1].
STAMP ACT, 1879— certain contracts for sea-insurance invalid unless express- ed in policy of sea-insurance . . . . .	VI	2 [I of 1879, s. 7A]
STEAM-VESSEL SURVEY AMENDMENT ACT, 1873— "Indian Foreign Trade certificates of competency" grant- ed in Bombay to engineers of steam-ships between 1st December, 1885, and 7th February, 1893, in pur- sance of rules made under, validated . . . . .	XV	2
TARIFF ACT— articles carried from one customs-port in British India to another such port, except salt, opium and spirit, not liable to duty under . . . . .	VIII	2 (4)
duties to be levied under . . . . .	"	3 & Schs. II-V.
duty under, on export of pepper from Cochin . . . . .	"	4
duties on goods crossing certain frontiers . . . . .	"	5 (1)-(3)
duty on salt, opium and spirit when protected by certi- ficate . . . . .	"	7 (1)-(3)
power to cancel notifications under . . . . .	"	9
when contracts entered into, amount of increased or de- creased duty to be added or deducted . . . . .	"	10
WORDS AND PHRASES— "Chief Customs Authority", defined . . . . .	XVII	2 (2)
"civil prisoner", defined . . . . .	IX	3 (4)

	ACT.	SECTION.
<b>WORDS AND PHRASES—concl'd.</b>		
"Collector", defined . . . . .	{ I	3 (c)
	XVII	2 (3)
"company", defined . . . . .	"	3 (e)
"convicted criminal prisoner", defined . . . . .	IX	3 (3)
"court", defined . . . . .	I	3 (d)
"criminal prisoner", defined . . . . .	IX	3 (2)
"customs port", defined . . . . .	XVII	2 (7)
"harbour", defined . . . . .	III	8 [XLV of 1860, 216B]. s.
"history-ticket", defined . . . . .	IX	3 (6)
"Inspector-General", defined . . . . .	"	3 (7)
"land", defined . . . . .	I	3 (a)
"medical subordinate", defined . . . . .	IX	3 (6)
"mill", defined . . . . .	XVII	2 (4)
"offence", defined . . . . .	III	7 [XLV of 1860, 212]. s.
"person interested", defined . . . . .	I	3 (b)
"policy of insurance", definition added to . . . . .	VI	1 [I of 1879, s. 3 (15)].
"prison", defined . . . . .	IX	3 (1)
"proclaimed offender", defined . . . . .	III	2 [X of 1882, s. 45 (e) (i)].
"prohibited articles", defined . . . . .	IX	3 (9)
"public purpose", defined . . . . .	I	3 (f)
"remission system", defined . . . . .	IX	3 (5)
"the Principal Act", defined . . . . .	XVII	2 (1)
"village", defined . . . . .	III	2 [X of 1882, s. 45 (e) (i)].
"warehouse", defined . . . . .	XVII	2 (5)
"yarn", defined . . . . .	XVII	2 (6)

# THE LAND ACQUISITION ACT, 1894.

---

## CONTENTS.

---

### PART I.

#### PRELIMINARY

##### SECTIONS.

1. Short title, extent and commencement.
2. Repeal.
3. Definitions.

---

### PART II,

#### ACQUISITION.

##### *Preliminary Investigation.*

4. Publication of preliminary notification, and powers of officers thereupon.
5. Payment for damage.

##### *Declaration of intended Acquisition.*

6. Declaration that land is required for a public purpose.
7. After declaration, Collector to take order for acquisition.
8. Land to be marked out, measured and planned.
9. Notice to persons interested.
10. Power to require and enforce the making of statements as to names and interests.

##### *Enquiry into Measurements, Value and Claims, and Award by the Collector.*

11. Enquiry and award by Collector.
12. Award of Collector when to be final.
13. Adjournment of enquiry.
14. Power to summon and enforce attendance of witnesses and production of documents.
15. Matters to be considered and neglected.

##### *Taking Possession.*

16. Power to take possession.
17. Special powers in cases of urgency.

### PART III.

[Price seven annas.]



## PART III.

## REFERENCE TO COURT AND PROCEDURE THEREON.

## SECTIONS.

18. Reference to Court.
19. Collector's statement to the Court.
20. Service of notice.
21. Restriction on scope of proceedings.
22. Proceedings to be in open Court.
23. Matters to be considered in determining compensation.
24. Matters to be neglected in determining compensation.
25. Rules as to amount of compensation.
26. Form of awards.
27. Costs.
28. Collector may be directed to pay interest on excess compensation.

## PART IV.

## APPORTIONMENT OF COMPENSATION.

29. Particulars of apportionment to be specified.
30. Dispute as to apportionment.

## PART V.

## PAYMENT.

31. Payment of compensation or deposit of same in Court.
32. Investment of money deposited in respect of lands belonging to persons incompetent to alienate.
33. Investment of money deposited in other cases.
34. Payment of interest.

## PART VI.

## TEMPORARY OCCUPATION OF LAND.

35. Temporary occupation of waste or arable land. Procedure when difference as to compensation exists.
36. Power to enter and take possession, and compensation on restoration.
37. Difference as to condition of land.

## PART VII.

## ACQUISITION OF LAND FOR COMPANIES.

38. Company may be authorized to enter and survey.
39. Previous

## SECTIONS.

39. Previous consent of Local Government and execution of agreement necessary.
40. Previous enquiry.
41. Agreement with Secretary of State in Council.
42. Publication of agreement.
43. Sections 39 to 42 not to apply where Government bound by agreement to provide land for Companies.
44. How agreement between Railway Company and Secretary of State may be proved.

---

**PART VIII.****MISCELLANEOUS.**

45. Service of notices.
46. Penalty for obstructing acquisition of land.
47. Magistrate to enforce surrender.
48. Completion of acquisition not compulsory, but compensation to be awarded when not completed.
49. Acquisition of part of house or building.
50. Acquisition of land at cost of a local authority or Company.
51. Exemption from stamp-duty and fees.
52. Notice in case of suits for anything done in pursuance of Act.
53. Code of Civil Procedure to apply to proceedings before Court.
54. Appeals in proceedings before Court.
55. Power to make rules.

# ACT No. I OF 1894

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 2nd  
February, 1894.)*

An Act to amend the law for the acquisition  
of land for public purposes and for  
Companies.

WHEREAS it is expedient to amend the law  
for the acquisition of land needed for public  
purposes and for Companies and for determining  
the amount of compensation to be made on ac-  
count of such acquisition; It is hereby enacted as  
follows :—

## PART I.

### PRELIMINARY.

1. (1) This Act may be called the Land Acquisi- Short title,  
tion Act, 1894. extent and  
commence-  
ment.

(2) It extends to the whole of British India;  
and

(3) It shall come into force on the first day of  
March, 1894.

X of 1870. Repeal.  
XVIII of  
1884. 2. (1) The Land Acquisition Act, 1870, and  
section 74 of the Punjab Courts Act, 1884, are here-  
by repealed.

(2) But all proceedings commenced, officers ap-  
pointed or authorised, agreements published and rules  
made under the said Land Acquisition Act shall, as  
far as may be, be deemed to have been respectively  
commenced, appointed or authorised, published and  
made under this Act.

(3) Any enactment or document referring to the  
said

*Land Acquisition.*

[ACT I

*(Part I.—Preliminary.—Section 3.)*

said Land Acquisition Act or to any enactment there-  
by repealed shall, so far as may be, be construed to  
refer to this Act or to the corresponding portion  
thereof.

Definitions.

3. In this Act, unless there is something repug-  
nant in the subject or context,—

- (a) the expression “land” includes benefits to  
arise out of land, and things attached to  
the earth or permanently fastened to  
anything attached to the earth :
- (b) the expression “person interested” includes  
all persons claiming an interest in com-  
pensation to be made on account of the  
acquisition of land under this Act; and a  
person shall be deemed to be interested in  
land if he is interested in an easement  
affecting the land :
- (c) the expression “Collector” means the Col-  
lector of a district, and includes a Deputy  
Commissioner and any officer specially  
appointed by the Local Government to  
perform the functions of a Collector under  
this Act :
- (d) the expression “Court” means a principal  
Civil Court of original jurisdiction, unless  
the Local Government has appointed (as  
it is hereby empowered to do) a special  
judicial officer within any specified local  
limits to perform the functions of the  
Court under this Act :
- (e) the expression “Company” means a Com-  
pany registered under the Indian Com-  
panies Act, 1882, or under the (English) VI of 1882.  
Companies Acts, 1862 to 1890, or incor-  
porated by an Act of Parliament or of the  
Governor General in Council, or by Royal  
Charter or Letters Patent :
- (f) the expression “public purpose” includes  
the

*(Part I.—Preliminary.—Section 3.)*

the provision of village-sites in districts in which the Local Government shall have declared by notification in the official Gazette that it is customary for the Government to make such provision: and

- (g) the following persons shall be deemed persons “entitled to act” as and to the extent hereinafter provided (that is to say)—

trustees for other persons beneficially interested shall be deemed the persons entitled to act with reference to any such case, and that to the same extent as the persons beneficially interested could have acted if free from disability:

a married woman, in cases to which the English law is applicable, shall be deemed the person so entitled to act, and, whether of full age or not, to the same extent as if she were unmarried and of full age; and

the guardians of minors and the committees or managers of lunatics or idiots shall be deemed respectively the persons so entitled to act, to the same extent as the minors, lunatics or idiots themselves, if free from disability, could have acted:

Provided that—

- (i) no person shall be deemed “entitled to act” whose interest in the subject-matter shall be shown to the satisfaction of the Collector or Court to be adverse to the interest of the person interested for whom he would otherwise be entitled to act;
- (ii) in every such case the person interested may appear by a next friend, or, in default of his appearance by a next friend, the Col-

lector

(Part II.—Acquisition.—Section 4.)

lector or Court, as the case may be, shall appoint a guardian for the case to act on his behalf in the conduct thereof;

(iii) the provisions of Chapter XXXI of the Code of Civil Procedure shall, *mutatis mutandis*, apply in the case of persons interested appearing before a Collector or Court by a next friend, or by a guardian for the case, in proceedings under this Act; and

XIV of 1882.

(iv) no person "entitled to act" shall be competent to receive the compensation-money payable to the person for whom he is entitled to act, unless he would have been competent to alienate the land and receive and give a good discharge for the purchase-money on a voluntary sale.

PART II.

ACQUISITION.

*Preliminary Investigation.*

Publication of preliminary notification and powers of officers thereupon.

4. (1) Whenever it appears to the Local Government that land in any locality is likely to be needed for any public purpose, a notification to that effect shall be published in the official Gazette, and the Collector shall cause public notice of the substance of such notification to be given at convenient places in the said locality.

(2) Thereupon it shall be lawful for any officer, either generally or specially authorised by such Government in this behalf, and for his servants and workmen,—

to enter upon and survey and take levels of any land in such locality;

to dig or bore into the subsoil;

to do all other acts necessary to ascertain whether the land is adapted for such purpose;

to

1894.]

*Land Acquisition.*

*(Part II.—Acquisition.—Sections 5-6.)*

to set out the boundaries of the land proposed to be taken and the intended line of the work (if any) proposed to be made thereon ;

to mark such levels, boundaries and line by placing marks and cutting trenches ;

and, where otherwise the survey cannot be completed and the levels taken and the boundaries and line marked, to cut down and clear away any part of any standing crop, fence or jungle :

Provided that no person shall enter into any building or upon any enclosed court or garden attached to a dwelling-house (unless with the consent of the occupier thereof) without previously giving such occupier at least seven days' notice in writing of his intention to do so.

5. The officer so authorised shall at the time of such entry pay or tender payment for all necessary damage to be done as aforesaid, and, in case of dispute as to the sufficiency of the amount so paid or tendered, he shall at once refer the dispute to the decision of the Collector or other chief revenue-officer of the district, and such decision shall be final.

Payment for  
damage.

*Declaration of intended Acquisition.*

6. (1) Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that any particular land is needed for a public purpose, or for a Company, a declaration shall be made to that effect under the signature of a Secretary to such Government or of some officer duly authorized to certify its orders :

Declaration  
that land is  
required for  
a public pur-  
pose.

Provided that no such declaration shall be made unless the compensation to be awarded for such property is to be paid by a Company, or wholly or partly out of public revenues or some fund controlled or managed by a local authority.

(2) The declaration shall be published in the official Gazette, and shall state the district or other territorial

*Land Acquisition.* [ACT  
(Part II.—Acquisition.—Sections 7-9.)

territorial division in which the land is situate, the purpose for which it is needed, its approximate area, and, where a plan shall have been made of the land, the place where such plan may be inspected.

(3) The said declaration shall be conclusive evidence that the land is needed for a public purpose or for a Company, as the case may be; and, after making such declaration, the Local Government may acquire the land in manner hereinafter appearing.

After declaration, Collector to take order for acquisition.

7. Whenever any land shall have been so declared to be needed for a public purpose, or for a Company, the Local Government, or some officer authorized by the Local Government in this behalf, shall direct the Collector to take order for the acquisition of the land.

Land to be marked out, measured and planned.

8. The Collector shall thereupon cause the land (unless it has been already marked out under section 4) to be marked out. He shall also cause it to be measured, and (if no plan has been made thereof) a plan to be made of the same.

Notice to persons interested.

9. (1) The Collector shall then cause public notice to be given at convenient places on or near the land to be taken, stating that the Government intends to take possession of the land, and that claims to compensation for all interests in such land may be made to him.

(2) Such notice shall state the particulars of the land so needed, and shall require all persons interested in the land to appear personally or by agent before the Collector at a time and place therein mentioned (such time not being earlier than fifteen days after the date of publication of the notice), and to state the nature of their respective interests in the land and the amount and particulars of their claims to compensation for such interests, and their objections (if any) to the measurements made under section 8. The Collector may in any case require such statement to be made in writing and signed by the party or his agent.

(3) The



*(Part II.—Acquisition.—Sections 10-11.)*

(3) The Collector shall also serve notice to the same effect on the occupier (if any) of such land and on all such persons known or believed to be interested therein, or to be entitled to act for persons so interested, as reside or have agents authorized to receive service on their behalf, within the revenue district in which the land is situate.

(4) In case any person so interested resides elsewhere, and has no such agent, the notice shall be sent to him by post in a letter addressed to him at his last known residence, address or place of business and registered under Part III of the Indian Post Office Act, 1866.

XIV of 1866.

10. (1) The Collector may also require any such person to make or deliver to him, at a time and place mentioned (such time not being earlier than fifteen days after the date of the requisition), a statement containing, so far as may be practicable, the name of every other person possessing any interest in the land or any part thereof as co-proprietor, sub-proprietor, mortgagee, tenant or otherwise, and of the nature of such interest, and of the rents and profits (if any) received or receivable on account thereof for three years next preceding the date of the statement.

Power to require and enforce the making of statements as to names and interests.

(2) Every person required to make or deliver a statement under this section or section 9 shall be deemed to be legally bound to do so within the meaning of sections 175 and 176 of the Indian Penal Code.

XLV of 1860.

*Enquiry into Measurements, Value and Claims, and Award by the Collector.*

11. On the day so fixed, or on any other day to which the enquiry has been adjourned, the Collector shall proceed to enquire into the objections (if any) which any person interested has stated pursuant to a notice given under section 9 to the measurements made under section 8, and into the value of the land, and into the respective interests of the persons claim-

Enquiry and award by Collector.

*Land Acquisition.* [ACT I  
(Part II.—Acquisition.—Sections 12-15.)

ing the compensation, and shall make an award under his hand of—

- (i) the true area of the land ;
- (ii) the compensation which in his opinion should be allowed for the land ; and
- (iii) the apportionment of the said compensation among all the persons known or believed to be interested in the land, of whom, or of whose claims, he has information, whether or not they have respectively appeared before him.

Award of Collector when to be final.

12. (1) Such award shall be filed in the Collector's office and shall, except as hereinafter provided, be final and conclusive evidence, as between the Collector and the persons interested, whether they have respectively appeared before the Collector or not, of the true area and value of the land, and the apportionment of the compensation among the persons interested.

(2) The Collector shall give immediate notice of his award to such of the persons interested as are not present personally or by their representatives when the award is made.

Adjournment of enquiry.

13. The Collector may, for any cause he thinks fit, from time to time adjourn the enquiry to a day to be fixed by him.

Power to summon and enforce attendance of witnesses and production of documents.

14. For the purpose of enquiries under this Act the Collector shall have power to summon and enforce the attendance of witnesses, including the parties interested or any of them, and to compel the production of documents by the same means, and (so far as may be) in the same manner, as is provided in the case of a Civil Court under the Code of Civil Procedure.

XIV of 1882.

Matters to be considered and neglected.

15. In determining the amount of compensation, the Collector shall be guided by the provisions contained in sections 23 and 24.

*Taking*

1894.]

*Land Acquisition.*

(Part II.—Acquisition.—Sections 16-17.)

*Taking Possession.*

16. When the Collector has made an award under section 11, he may take possession of the land, which shall thereupon vest absolutely in the Government, free from all encumbrances.

Power to take possession.

17. (1) In cases of urgency, whenever the Local Government-so directs, the Collector, though no such award has been made, may, on the expiration of fifteen days from the publication of the notice mentioned in section 9, sub-section (1), take possession of any waste or arable land needed for public purposes or for a Company. Such land shall thereupon vest absolutely in the Government, free from all encumbrances.

Special powers in cases of urgency.

(2) Whenever, owing to any sudden change in the channel of any navigable river or other unforeseen emergency, it becomes necessary for any Railway Administration to acquire the immediate possession of any land for the maintenance of their traffic or for the purpose of making thereon a river-side or ghat station, or of providing convenient connection with or access to any such station, the Collector may, immediately after the publication of the notice mentioned in sub-section (1) and with the previous sanction of the Local Government, enter upon and take possession of such land, which shall thereupon vest absolutely in the Government free from all encumbrances :

Provided that the Collector shall not take possession of any building or part of a building under this sub-section without giving to the occupier thereof at least forty-eight hours' notice of his intention so to do or such longer notice as may be reasonably sufficient to enable such occupier to remove his moveable property from such building without unnecessary inconvenience.

(3) In every case under either of the preceding sub-sections the Collector shall at the time of taking possession

*(Part III.—Reference to Court and Procedure thereon.—Sections 18-19.)*

possession offer to the persons interested compensation for the standing crops and trees (if any) on such land and for any other damage sustained by them caused by such sudden dispossession and not excepted in section 24; and, in case such offer is not accepted, the value of such crops and trees and the amount of such other damage shall be allowed for in awarding compensation for the land under the provisions herein contained.

---

PART III.

REFERENCE TO COURT AND PROCEDURE THEREON.

Reference to  
Court.

18. (1) Any person interested who has not accepted the award may, by written application to the Collector, require that the matter be referred by the Collector for the determination of the Court, whether his objection be to the measurement of the land, the amount of the compensation, the persons to whom it is payable, or the apportionment of the compensation among the persons interested.

(2) The application shall state the grounds on which objection to the award is taken:

Provided that every such application shall be made,—

(a) if the person making it was present or represented before the Collector at the time when he made his award, within six weeks from the date of the Collector's award;

(b) in other cases, within six weeks of the receipt of the notice from the Collector under section 12, sub-section (2), or within six months from the date of the Collector's award, whichever period shall first expire.

Collector's  
statement to  
the Court.

19. (1) In making the reference, the Collector shall

(Part III.—Reference to Court and Procedure thereon.—Sections 20-22.)

shall state, for the information of the Court, in writing under his hand,—

- (a) the situation and extent of the land, with particulars of any trees, buildings or standing crops thereon;
- (b) the names of the persons whom he has reason to think interested in such land;
- (c) the amount awarded for damages and paid or tendered under sections 5 and 17, or either of them, and the amount of compensation awarded under section 11; and,
- (d) if the objection be to the amount of the compensation, the grounds on which the amount of compensation was determined.

(2) To the said statement shall be attached a schedule giving the particulars of the notices served upon, and of the statements in writing made or delivered by, the parties interested respectively.

20. The Court shall thereupon cause a notice, specifying the day on which the Court will proceed to determine the objection, and directing their appearance before the Court on that day, to be served on the following persons, namely:—

Service of notice.

- (a) the applicant;
- (b) all persons interested in the objection, except such (if any) of them as have consented without protest to receive payment of the compensation awarded; and,
- (c) if the objection is in regard to the area of the land or to the amount of the compensation, the Collector.

21. The scope of the inquiry in every such proceeding shall be restricted to a consideration of the interests of the persons affected by the objection.

Restriction on scope of proceedings.

22. Every such proceeding shall take place in open Court, and all persons entitled to practise in any

Proceedings to be in open Court.

Civil

(Part III.—Reference to Court and Procedure thereon.—Section 23.)

Civil Court in the province shall be entitled to appear, plead and act (as the case may be) in such proceeding.

Matters to be considered in determining compensation.

23. (1) In determining the amount of compensation to be awarded for land acquired under this Act, the Court shall take into consideration—

*first*, the market-value of the land at the date of the publication of the declaration relating thereto under section 6 ;

*secondly*, the damage sustained by the person interested, by reason of the taking of any standing crops or trees which may be on the land at the time of the Collector's taking possession thereof ;

*thirdly*, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of severing such land from his other land ;

*fourthly*, the damage (if any) sustained by the person interested, at the time of the Collector's taking possession of the land, by reason of the acquisition injuriously affecting his other property, moveable or immovable, in any other manner, or his earnings ;

*fifthly*, if, in consequence of the acquisition of the land by the Collector, the person interested is compelled to change his residence or place of business, the reasonable expenses (if any) incidental to such change ; and

*sixthly*, the damage (if any) *bonâ fide* resulting from diminution of the profits of the land between the time of the publication of the declaration under section 6 and the time of the Collector's taking possession of the land.

(2) In

(Part III.—Reference to Court and Procedure thereon.—Sections 24-25.)

(2) In addition to the market-value of the land, as above provided, the Court shall in every case award a sum of fifteen per centum on such market-value, in consideration of the compulsory nature of the acquisition.

24. But the Court shall not take into consideration—

Matters to be neglected in determining compensation.

*first*, the degree of urgency which has led to the acquisition ;

*secondly*, any disinclination of the person interested to part with the land acquired ;

*thirdly*, any damage sustained by him which, if caused by a private person, would not render such person liable to a suit ;

*fourthly*, any damage which is likely to be caused to the land acquired; after the date of the publication of the declaration under section 6, by or in consequence of the use to which it will be put ;

*fifthly*, any increase to the value of the land acquired likely to accrue from the use to which it will be put when acquired ;

*sixthly*, any increase to the value of the other land of the person interested likely to accrue from the use to which the land acquired will be put ; or,

*seventhly*, any outlay or improvements on, or disposal of, the land acquired, commenced, made or affected without the sanction of the Collector after the date of the publication of the declaration under section 6.

25. (1) When the applicant has made a claim to compensation, pursuant to any notice given under section 9, the amount awarded to him by the Court shall not exceed the amount so claimed or be less than the amount awarded by the Collector under section 11.

Rules as to amount of compensation.

(2) When

{Part III.—Reference to Court and Procedure thereon.—Sections 26-28.)

(2) When the applicant has refused to make such claim or has omitted without sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded by the Court shall in no case exceed the amount awarded by the Collector.

(3) When the applicant has omitted for a sufficient reason (to be allowed by the Judge) to make such claim, the amount awarded to him by the Court shall not be less than, and may exceed, the amount awarded by the Collector.

Form of awards.

26. Every award under this Part shall be in writing signed by the Judge, and shall, specify the amount awarded under clause *first* of sub-section (1) of section 23, and also the amounts (if any) respectively awarded under each of the other clauses of the same sub-section, together with the grounds of awarding each of the said amounts.

Costs.

27. (1) Every such award shall also state the amount of costs incurred in the proceedings under this Part, and by what persons and in what proportions they are to be paid.

(2) When the award of the Collector is not upheld, the costs shall ordinarily be paid by the Collector, unless the Court shall be of opinion that the claim of the applicant was so extravagant or that he was so negligent in putting his case before the Collector that some deduction from his costs should be made or that he should pay a part of the Collector's costs.

Collector may be directed to pay interest on excess compensation.

28. If the sum which, in the opinion of the Court, the Collector ought to have awarded as compensation is in excess of the sum which the Collector did award as compensation, the award of the Court may direct that the Collector shall pay interest on such excess at the rate of six per centum per annum from the date on which he took possession of the land to the date of payment of such excess into Court.

PART IV.



(*Part IV.—Apportionment of Compensation.—Sections 29-30. Part V.—Payment.—Section 31.*)

## PART IV.

### APPORTIONMENT OF COMPENSATION.

29. Where there are several persons interested, if such persons agree in the apportionment of the compensation, the particulars of such apportionment shall be specified in the award, and as between such persons the award shall be conclusive evidence of the correctness of the apportionment.

Particulars of apportionment to be specified.

30. When the amount of compensation has been settled under section 11, if any dispute arises as to the apportionment of the same or any part thereof, or as to the persons to whom the same or any part thereof is payable, the Collector may refer such dispute to the decision of the Court.

Dispute as to apportionment.

## PART V.

### PAYMENT.

31. (1) On making an award under section 11, the Collector shall tender payment of the compensation awarded by him to the persons interested entitled thereto according to the award, and shall pay it to them unless prevented by some one or more of the contingencies mentioned in the next sub-section.

Payment of compensation or deposit of same in Court.

(2) If they shall not consent to receive it, or if there be no person competent to alienate the land, or if there be any dispute as to the title to receive the compensation or as to the apportionment of it, the Collector shall deposit the amount of the compensation in the Court to which a reference under section 18 would be submitted :

Provided that any person admitted to be interested may receive such payment under protest as to the sufficiency of the amount :

Provided

*(Part V.—Payment.—Section 32.)*

Provided also that no person who has received the amount otherwise than under protest shall be entitled to make any application under section 18 :

Provided also that nothing herein contained shall affect the liability of any person, who may receive the whole or any part of any compensation awarded under this Act, to pay the same to the person lawfully entitled thereto.

(3) Notwithstanding anything in this section, the Collector may, with the sanction of the Local Government, instead of awarding a money compensation in respect of any land, make any arrangement with a person having a limited interest in such land, either by the grant of other lands in exchange, the remission of land-revenue on other lands held under the same title, or in such other way as may be equitable having regard to the interests of the parties concerned.

(4) Nothing in the last foregoing sub-section shall be construed to interfere with or limit the power of the Collector to enter into any arrangement with any person interested in the land and competent to contract in respect thereof.

Investment  
of money  
deposited in  
respect of  
lands belong-  
ing to persons  
incompetent  
to alienate.

32. (1) If any money shall be deposited in Court under sub-section (2) of the last preceding section and it appears that the land in respect whereof the same was awarded belonged to any person who had no power to alienate the same, the Court shall—

(a) order the money to be invested in the purchase of other lands to be held under the like title and conditions of ownership as the land in respect of which such money shall have been deposited was held, or

(b) if such purchase cannot be effected forthwith, then in such Government or other approved securities as the Court shall think fit;

and shall direct the payment of the interest or other proceeds arising from such investment to the person or persons who would for the time being have

have been entitled to the possession of the said land, and such moneys shall remain so deposited and invested until the same be applied—

- (i) in the purchase of such other lands as aforesaid; or
- (ii) in payment to any person or persons becoming absolutely entitled thereto.

(2) In all cases of moneys deposited to which this section applies the Court shall order the costs of the following matters, including therein all reasonable charges and expenses incident thereto, to be paid by the Collector, namely:—

- (a) the costs of such investments as aforesaid;
- (b) the costs of the orders for the payment of the interest or other proceeds of the securities upon which such moneys are for the time being invested, and for the payment out of Court of the principal of such moneys, and of all proceedings relating thereto, except such as may be occasioned by litigation between adverse claimants.

33. When any money shall have been deposited in Court under this Act for any cause other than that mentioned in the last preceding section, the Court may, on the application of any party interested or claiming an interest in such money, order the same to be invested in such Government or other approved securities as it may think proper, and may direct the interest or other proceeds of any such investment to be accumulated and paid in such manner as it may consider will give the parties interested therein the same benefit therefrom as they might have had from the land in respect whereof such money shall have been deposited or as near thereto as may be.

Investment  
of money  
deposited in  
other cases.

34. When the amount of such compensation is not paid or deposited on or before taking possession of the land, the Collector shall pay the amount awarded with interest thereon at the rate of six per centum per annum

Payment of  
interest.

(Part VI.—Temporary Occupation of Land.—Sections 35-36.)

annum from the time of so taking possession until it shall have been so paid or deposited.

PART VI.

TEMPORARY OCCUPATION OF LAND.

Temporary occupation of waste or arable land. Procedure when difference as to compensation exists.

35. (1) Subject to the provisions of Part VII of this Act, whenever it appears to the Local Government that the temporary occupation and use of any waste or arable land are needed for any public purpose, or for a Company, the Local Government may direct the Collector to procure the occupation and use of the same for such term as it shall think fit, not exceeding three years from the commencement of such occupation.

(2) The Collector shall thereupon give notice in writing to the persons interested in such land of the purpose for which the same is needed, and shall, for the occupation and use thereof for such term as aforesaid, and for the materials (if any) to be taken therefrom, pay to them such compensation, either in a gross sum of money, or by monthly or other periodical payments, as shall be agreed upon in writing between him and such persons respectively.

(3) In case the Collector and the persons interested differ as to the sufficiency of the compensation or apportionment thereof, the Collector shall refer such difference to the decision of the Court.

Power to enter and take possession, and compensation on restoration.

36. (1) On payment of such compensation, or on executing such agreement, or on making a reference under section 35,

the Collector may enter upon and take possession of the land, and use or permit the use thereof in accordance with the terms of the said notice.

(2) On the expiration of the term, the Collector shall make or tender to the persons interested compensation for the damage (if any) done to the land and

(*Part VI.—Temporary Occupation of Land.—Section 37. Part VII.—Acquisition of Land for Companies.—Sections 38-39.*)

and not provided for by the agreement, and shall restore the land to the persons interested therein :

Provided that, if the land has become permanently unfit to be used for the purpose for which it was used immediately before the commencement of such term, and if the persons interested shall so require, the Local Government shall proceed under this Act to acquire the land as if it was needed permanently for a public purpose or for a Company.

37. In case the Collector and persons interested differ as to the condition of the land at the expiration of the term, or as to any matter connected with the said agreement, the Collector shall refer such difference to the decision of the Court.

Difference as to condition of land.

## PART VII.

### ACQUISITION OF LAND FOR COMPANIES.

38. (1) Subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, the Local Government may authorize any officer of any Company desiring to acquire land for its purposes to exercise the powers conferred by section 4.

Company may be authorized to enter and survey.

(2) In every such case section 4 shall be construed as if for the words "for such purpose" the words "for the purposes of the Company" were substituted ; and section 5 shall be construed as if after the words "the officer" the words "of the Company" were inserted.

39. The provisions of sections 6 to 37 (both inclusive) shall not be put in force in order to acquire land for any Company, unless with the previous consent of the Local Government, nor unless the Company shall have executed the agreement hereinafter mentioned.

Previous consent of Local Government and execution of agreement necessary.

40. (1) Such

(Part VII.—*Acquisition of Land for Companies.*—  
Sections 40-41.)

Previous  
enquiry.

40. (1) Such consent shall not be given unless the Local Government be satisfied, by an enquiry held as hereinafter provided,—

- (a) that such acquisition is needed for the construction of some work, and
- (b) that such work is likely to prove useful to the public.

(2) Such enquiry shall be held by such officer and at such time and place as the Local Government shall appoint.

(3) Such officer may summon and enforce the attendance of witnesses and compel the production of documents by the same means and, as far as possible, in the same manner as is provided by the Code of Civil Procedure in the case of a Civil Court. XIV of 1882.

Agreement  
with Secretary of State  
in Council.

41. Such officer shall report to the Local Government the result of the enquiry, and, if the Local Government is satisfied that the proposed acquisition is needed for the construction of a work, and that such work is likely to prove useful to the public, it shall, subject to such rules as the Governor General of India in Council may from time to time prescribe in this behalf, require the Company to enter into an agreement with the Secretary of State for India in Council, providing to the satisfaction of the Local Government for the following matters, namely :—

- (1) the payment to Government of the cost of the acquisition ;
- (2) the transfer, on such payment, of the land to the Company ;
- (3) the terms on which the land shall be held by the Company ;
- (4) the time within which, and the conditions on which, the work shall be executed and maintained ; and
- (5) the terms on which the public shall be entitled to use the work.

42. Every

1894.]

*Land Acquisition.*

(*Part VII.—Acquisition of Land for Companies.— Sections 42-44. Part VIII.—Miscellaneous.— Section 45.*)

42. Every such agreement shall, as soon as may be after its execution, be published in the Gazette of India, and also in the local official Gazette, and shall thereupon (so far as regards the terms on which the public shall be entitled to use the work) have the same effect as if it had formed part of this Act.

Publication of agreement.

✧

X of 1870.

43. The provisions of sections 39 to 42, both inclusive, shall not apply, and the corresponding sections of the Land Acquisition Act, 1870, shall be deemed never to have applied, to the acquisition of land for any Railway or other Company, for the purposes of which, under any agreement between such Company and the Secretary of State for India in Council, the Government is, or was, bound to provide land.

Sections 39 to 42 not to apply where Government bound by agreement to provide land for Companies.

44. In the case of the acquisition of land for the purposes of a Railway Company, the existence of such an agreement as is mentioned in section 43 may be proved by the production of a printed copy thereof purporting to be printed by order of Government.

How agreement between Railway Company and Secretary of State may be proved.

PART VIII.

MISCELLANEOUS.

45. (1) Service of any notice under this Act shall be made by delivering or tendering a copy thereof signed, in the case of a notice under section 4, by the officer therein mentioned, and, in the case of any other notice, by or by order of the Collector or the Judge.

Service of notices.

(2) Whenever it may be practicable, the service of the notice shall be made on the person therein named.

(3) When such person cannot be found, the service may be made on any adult male member of his family

family residing with him ; and, if no such adult male member can be found, the notice may be served by fixing the copy on the outer door of the house in which the person therein named ordinarily dwells or carries on business, or by fixing a copy thereof in some conspicuous place in the office of the officer aforesaid or of the Collector or in the court-house, and also in some conspicuous part of the land to be acquired :

Provided that, if the Collector or Judge shall so direct, a notice may be sent by post, in a letter addressed to the person named therein at his last known residence, address or place of business and registered under Part III of the Indian Post Office Act, 1866, and service of it may be proved by the production of the addressee's receipt.

XIV of 1866.

Penalty for obstructing acquisition of land.

46. Whoever wilfully obstructs any person in doing any of the acts authorized by section 4 or section 8, or wilfully fills up, destroys, damages or displaces any trench or mark made under section 4, shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding one month, or to fine not exceeding fifty rupees, or to both.

Magistrate to enforce surrender.

47. If the Collector is opposed or impeded in taking possession under this Act of any land, he shall, if a Magistrate, enforce the surrender of the land to himself, and, if not a Magistrate, he shall apply to a Magistrate or (within the towns of Calcutta, Madras and Bombay) to the Commissioner of Police, and such Magistrate or Commissioner (as the case may be) shall enforce the surrender of the land to the Collector.

Completion of acquisition not compulsory, but compensation to be awarded when not completed.

48. (1) Except in the case provided for in section 36, the Government shall be at liberty to withdraw from the acquisition of any land of which possession has not been taken.

(2) Whenever the Government withdraws from any such acquisition, the Collector shall determine the amount of compensation due for the damage suffered by the owner in consequence of the notice or of any proceedings thereunder, and shall pay such amount



*(Part VIII.—Miscellaneous.—Section 49.)*

amount to the person interested, together with all costs reasonably incurred by him in the prosecution of the proceedings under this Act relating to the said land.

(3) The provisions of Part III of this Act shall apply, so far as may be, to the determination of the compensation payable under this section.

49. (1) The provisions of this Act shall not be put in force for the purpose of acquiring a part only of any house, manufactory or other building, if the owner desire that the whole of such house, manufactory or building shall be so acquired :

Acquisition  
of part of  
house or  
building.

Provided that the owner may, at any time before the Collector has made his award under section 11, by notice in writing, withdraw or modify his expressed desire that the whole of such house, manufactory or building shall be so acquired :

Provided also that, if any question shall arise as to whether any land proposed to be taken under this Act does or not form part of a house, manufactory or building within the meaning of this section, the Collector shall refer the determination of such question to the Court and shall not take possession of such land until after the question has been determined.

In deciding on such a reference the Court shall have regard to the question whether the land proposed to be taken is reasonably required for the full and unimpaired use of the house, manufactory or building.

(2) If, in the case of any claim under section 23, sub-section (1), *thirdly*, by a person interested, on account of the severing of the land to be acquired from his other land, the Local Government is of opinion that the claim is unreasonable or excessive, it may, at any time before the Collector has made his award, order the acquisition of the whole of the land of which the land first sought to be acquired forms a part.

(3) In

(Part VIII.—Miscellaneous.—Sections 50-54.)

(3) In the case last hereinbefore provided for, no fresh declaration or other proceedings under sections 6 to 10, both inclusive, shall be necessary; but the Collector shall without delay furnish a copy of the order of the Local Government to the person interested, and shall thereafter proceed to make his award under section 11.

Acquisition of land at cost of a local authority or Company.

50. (1) Where the provisions of this Act are put in force for the purpose of acquiring land at the cost of any fund controlled or managed by a local authority or of any Company, the charges of and incidental to such acquisition shall be defrayed from or by such fund or Company.

(2) In any proceeding held before a Collector or Court in such cases the local authority or Company concerned may appear and adduce evidence for the purpose of determining the amount of compensation:

Provided that no such local authority or Company shall be entitled to demand a reference under section 18.

Exemption from stamp-duty and fees.

51. No award or agreement made under this Act shall be chargeable with stamp-duty, and no person claiming under any such award or agreement shall be liable to pay any fee for a copy of the same.

Notice in case of suits for anything done in pursuance of Act.

52. No suit or other proceeding shall be commenced or prosecuted against any person for anything done in pursuance of this Act, without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof, nor after tender of sufficient amends.

Code of Civil Procedure to apply to proceedings before Court.

53. Save in so far as they may be inconsistent with anything contained in this Act, the provisions of the Code of Civil Procedure shall apply to all proceedings before the Court under this Act.

XIV of 1892.

Appeals in proceedings before Court.

54. Subject to the provisions of the Code of Civil Procedure applicable to appeals from original decrees, an appeal shall lie to the High Court from the award or from any part of the award of the Court in any proceedings under this Act.

XIV of 1892.

55. (1) The

1894.]

*Land Acquisition.*

(*Part VIII.—Miscellaneous.—Section 55.*)

55. (1) The Local Government shall have power to make rules consistent with this Act for the guidance of officers in all matters connected with its enforcement, and may from time to time alter and add to the rules so made. Power to make rules.

(2) The power to make, alter and add to rules under sub-section (1) shall be subject to the condition of the rules being made, altered or added to after previous publication.

(3) All such rules, alterations and additions shall, when sanctioned by the Governor General in Council, be published in the official Gazette, and shall thereupon have the force of law.

# ACT No. XI OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 4th October, 1894.)

## An Act to amend the Lower Burma Village Act, 1889.

III of 1889. WHEREAS it is expedient to amend the Lower Burma Village Act, 1889; It is hereby enacted as follows:

For clause (l) of section 6 of the said Act the following shall be substituted, namely:—

Substitution of new clause for clause (l), section 6, Act III, 1889.

“(l) to take such measures for—

- (i) the prevention of public nuisances,
- (ii) the cure or prevention of the spreading of any contagious or infectious disease among domestic animals of any kind,
- (iii) the prevention and extinction of fires,
- (iv) the general sanitation of the village, as may be prescribed in any rules made in this behalf by the Commissioner with the previous sanction of the Local Government;”.

[Price one anna.]

# THE INDIAN ARTICLES OF WAR AMENDMENT ACT, 1894.

## CONTENTS.

### SECTIONS.

1. Title and commencement.
2. Repeal of clause (c) of Part I of Indian Articles of War.
3. Substitution of new clause for clause (d) of Part I.
4. Substitution of new clause for clause (e) of Part I.
5. Substitution of new clause for clause (f) of Part I.
6. Substitution of new title for Title I of Part II.
7. Repeal of portion of article 7.
8. Substitution of new sentence for third sentence of same article.
9. Amendment of article 8.
10. Substitution of new articles for articles 10 and 11.
11. Amendment of article 24.
12. Substitution of new articles for articles 25 and 26.
13. Substitution of new article for article 31.
14. Substitution of new article for article 39.
15. Amendment of article 40.
16. Substitution of new article for article 47.
17. Substitution of new article for article 57.
18. Amendment of article 65.
19. Substitution of new article for article 66.
20. Amendment of article 69.
21. Substitution of new article for article 71.
22. Substitution of new article for article 72.
23. Substitution of new articles for articles 73 and 74.
24. Repeal of articles 75, 77, 78 and 79.
25. Amendment of article 76.
26. Substitution of new articles for articles 80 and 81.
27. Amendment of article 82.
28. Further amendment of same article.
29. Insertion of new article after article 82.
30. Substitution of new articles for articles 83, 84 and 85.
31. Substitution of new articles for articles 86 to 89.
32. Substitution of new articles for articles 90 to 97.
33. Substitution of new article for article 100.
34. Repeal of article 101.
35. Substitution of new article for article 102.
36. Substitution of new article for article 103.

37. Amendment

[Price Ten Annas.]

**SECTIONS.**

37. Amendment of article 104.
38. Amendment of article 107.
39. Insertion of new article after article 108.
40. Repeal of article 114.
41. Substitution of new article for article 116.
42. Substitution of new article for article 117.
43. Substitution of new articles for articles 119 and 120.
44. Substitution of new articles for articles 122 to 124.
45. Repeal of articles 125 to 129.
46. Amendment of article 130.
47. Substitution of new article for article 131.
48. Insertion of words in article 132.
49. Substitution of new articles for articles 133 to 137.
50. Amendment of article 138.
51. Amendment of article 139.
52. Repeal of articles 142 to 149.
53. Amendment of articles 150 and 151.
54. Addition to article 151.
55. Amendment of article 152.
56. Further amendment of same article.
57. Insertion of new words in article 155.
58. Addition to same article.
59. Repeal of articles 156 to 159.
60. Substitution of new article for article 160.
61. Amendment of article 161.
62. Addition of new article after article 161.
63. Substitution of new article for article 162.
64. Amendment of article 163.
65. Substitution of new article for article 164.
66. Amendment of article 165.
67. Amendment of article 166.
68. Amendment of article 168.
69. Amendment of article 169.
70. Repeal of part of article 170.
71. Substitution of new articles for articles 171 to 175.
72. Substitution of new articles for articles 176 to 179.
73. Substitution of new Part for Part III.
74. Addition of Second Appendix to Articles.

---

**THE SCHEDULE.**

1894.]

## ACT No. XII OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 12th October, 1894.)

An Act to amend the Articles of War for the Government of Her Majesty's Indian Forces.

WHEREAS it is expedient to amend the Articles of War for the Government of Her Majesty's Indian Forces; It is hereby enacted as follows :

1. (1) This Act may be called the Indian Articles of War Amendment Act, 1894; and

Title and commencement.

(2) It shall come into force on such date as the Governor General in Council may by notification in the Gazette of India fix in that behalf.

V of 1869.

2. Part I, clause (c), of the Indian Articles of War (hereinafter called "the said Articles"), is hereby repealed.

Repeal of clause (c) of Part I of Indian Articles of War.

3. For Part I, clause (d), of the said Articles the following shall be substituted, namely :

Substitution of new clause for clause (d) of Part I.

"(d).—*Application of Articles.*

"These Articles shall apply to all—

(a) persons to whom they actually apply at present ;

(b) persons commissioned or gazetted as Native officers, or gazetted as warrant officers, of Her Majesty's Indian Forces ;

(c) medical subordinates ;

(d) persons attested under these Articles ;

(e) unattested recruits ;

(f) persons

(Section 4.)

- (f) persons enrolled under these Articles;
- (g) persons, not otherwise subject to military law, who, on active service, in camp, on the march, or at any frontier post specified by the Governor General in Council by notification in this behalf, are employed by, or are in the service of, or are followers of, or accompany any portion of, Her Majesty's Indian Forces:

Provided as follows:

44 & 45  
Vict., c. 58.

if any person claims to belong to a class to which the Army Act is, and these articles are not, applicable, the burden of proving that he belongs to that class shall lie upon him."

4. For Part I, clause (e), of the said Articles the following shall be substituted, namely:

Substitution  
of new clause  
for clause  
(e) of Part I.

"(e).—Definitions.

"In these Articles, unless there is something repugnant in the subject or context,—

(1) 'notification' means a notification published in the official Gazette:

(2) 'prescribed' means prescribed by rules made by the Governor General in Council or by any authority empowered by him in this behalf:

(3) 'British officer' means an officer holding a commission in Her Majesty's land forces, but does not include an honorary commissioned officer:

(4) 'Native officer' means an officer commissioned or gazetted as an officer holding a Native rank in Her Majesty's Indian Forces:

(5) 'officer' means a British officer or Native officer, but does not include a warrant officer or non-commissioned officer:

(6) 'medical subordinate' means a senior hospital assistant, a hospital assistant of the first, second or third class, and a sub-hospital assistant, but does not include an officer:

(7) 'superior



(7) 'superior officer,' when used in relation to a person subject to these Articles, includes a warrant officer, a non-commissioned officer and an acting non-commissioned officer :

(8) 'soldier' includes a non-commissioned officer and any armed person doing duty in the ranks of Her Majesty's Indian Forces :

(9) 'recruit' means a person enlisted for enrolment in any corps or department as a soldier :

(10) 'corps' means a unit of command, such as a regiment of cavalry, a regiment or battalion of infantry, a battery of artillery, and any other separate body of troops which is declared by the Governor General in Council by general or special order to be a corps for the purposes of these Articles; it also includes an army hospital corps and a transport corps :

(11) 'department' includes any division or branch of a department :

(12) 'military reward' means any gratuity or annuity for long service or good conduct; it also includes any good-conduct pay or pension and any other pecuniary reward :

(13) 'enemy' includes all armed mutineers, armed rebels, armed rioters and pirates :

(14) 'active service,' as applied to a person subject to these Articles, means the time during which such person is attached to or forms part of a force which is engaged in operations against an enemy, or is engaged in military operations in, or is on the line of march to, a country or place wholly or partly occupied by an enemy, or is in military occupation of any foreign country :

(15) the expression 'India' means British India, together with any territories of any Prince or Chief under the suzerainty of Her Majesty exercised through the Governor General in Council or through any Governor in Council or other officer subordinate

to

*Articles of War.*  
(Section 4.)

[ACT XIX

to the Governor General in Council: and the expression 'British India' means all territories and places within Her Majesty's dominions which are for the time being governed by Her Majesty through the Governor General in Council or through any Governor in Council or other officer subordinate to the Governor General in Council:

(16) the expression 'general officer of the Command' means the general officer commanding the forces in a Command: and the expression 'Command' means one of the principal portions into which the army of India is, for the time being, divided:

(17) 'commanding officer,' when used in any provision of these Articles with reference to any separate portion of Her Majesty's forces or to any department, means the British officer whose duty it is under the Army Regulations, India, or, in the absence of any such Regulation, by the custom of the service, to discharge with respect to that portion of the forces or that department the functions of commanding officer in regard to matters of the description referred to in that provision:

(18) 'military custody' means the arrest or confinement of a person, according to the usages of the service:

(19) 'court-martial' means a court-martial held under these Articles:

(20) 'criminal court' means a court of ordinary criminal justice in British India, or established or continued elsewhere by the authority of the Governor General in Council:

(21) 'civil offence' means an offence which if committed in British India would be triable by a criminal court:

(22) 'offence' means any act or omission punishable under these Articles and includes a civil offence as hereinbefore defined: and

(23) expressions

(23) expressions occurring in the Indian Penal Code and used in these Articles and not herein otherwise defined shall have the meanings respectively assigned to them by that Code."

5. For Part I, clause (f), of the said Articles the following shall be substituted, namely :

Substitution  
of new clause  
for clause (f)  
of Part I.

"(f).—*Saving of certain Regulations.*

"Nothing in these Articles shall affect any regulations by which the respective offices and powers of cantonment magistrates and officers in charge of the police in cantonments are defined and controlled."

6. For Part II, Title I, of the said Articles the following shall be substituted, namely :

Substitution  
of new title  
for Title I of  
Part II.

"TITLE I.—ENROLMENT, ATTESTATION, DISMISSAL  
AND DISCHARGE.

"Article 1.—(1) The Governor General in Council may, by notification, declare what persons or classes of persons shall be enrolled only, or be both enrolled and attested, respectively.

Enrolment  
and attest-  
ation.

(2) A person shall be deemed to be enrolled under these Articles when his name has, with his consent, been entered in the prescribed manner on the list of a corps or department of Her Majesty's Indian Forces.

Mode of en-  
rolment.

(3) Subject to the provisions of this article with respect to recruits, every person to be attested under these Articles shall be taken before the prescribed civil or military officer, and that officer shall read and explain to him, or cause to be read and explained to him in his presence, the questions set forth in the prescribed form of attestation, and such other matters (if any) as may be prescribed; and, after having cautioned him that if he makes a false answer to any question set forth in the attestation form he will be liable to be punished as provided by these Articles, shall record the answer to each question, and shall, if he is satisfied that the person fully understands the

Mode of  
attestation.

questions,

*Articles of War.*  
(Section 6.)

[ACT XII

questions, and that the answer has been correctly recorded opposite each question, and if he perceives no impediment, administer to the person an affirmation or oath in the prescribed form.

(4) The form of affirmation or oath prescribed under this Article shall contain a promise that the person to be attested will be faithful to Her Majesty, Her heirs and successors, and that he will serve in Her Majesty's Indian Forces and go wherever he is ordered by land or sea, and that he will obey all commands of any officer set over him, even to the peril of his life.

(5) When a recruit is reported fit for duty, an affirmation or oath in the same form shall be administered to him in the prescribed manner by the commanding officer in front of the corps or such portion thereof or such members of the department as shall be present.

(6) After administering the affirmation or oath, the officer shall authenticate the attestation paper by his signature, and the person shall then be deemed to have been attested.

(7) Subject to any rules which may be prescribed, the Commander-in-Chief in India, or the general officer of the Command, may direct that any persons to whom these Articles apply as attested persons shall, for the purposes of these Articles, be deemed to be enrolled, and that any persons to whom these Articles apply as enrolled persons shall, for the purposes of these Articles, be deemed to be attested.

Treatment of enrolment and attestation as of same effect in certain cases.

44 & 45 Vict.,  
c. 58.

*Article 2.*—(1) Subject to the provisions of the Army Act, the Governor General in Council may, by notification, direct that persons of any class subject to these Articles shall, for any of the purposes of these Articles, be deemed to be Native officers, warrant officers or non-commissioned officers; and,

Rank and subordination.

(2) Subject as aforesaid, any prescribed authority may issue an order giving a like direction with respect to any such person.

(3) Any

*(Section 6.)*

(3) Any notification or order issued under this article may be cancelled by the authority issuing the same ; and,

(4) Subject as aforesaid, any person of the said classes with respect to whom no such notification or order is in force shall, so far as may be, be deemed for all the purposes of these Articles to be of a rank inferior to that of a non-commissioned officer.

(5) Should any question arise as to the rank of any other person subject to these Articles, or as to whether any such person is above or below a specified rank, the decision of the Governor General in Council thereon shall be conclusive.

(6) Every person subject to these Articles shall, for the purposes thereof, be deemed to be under the commanding officer of the corps or department (if any) to which he is attached, and, if not attached to any corps or department, under any officer who may for the time being be named as his commanding officer by the general or other officer commanding the force with which such person may for the time being be serving, or of any other prescribed officer, or, if no such officer is named or prescribed, under the said general or other officer commanding :

Provided that a general or other officer commanding shall not place any person under an officer of official rank inferior to that of such person if there is present at the place where such person is any officer of higher rank under whom he can be placed.

“ *Article 3.—(1)* Every Native officer shall be liable to dismissal from the service by the sentence of a general court martial, and to dismissal or discharge by order of the Governor General in Council, or of the Commander-in-Chief in India, or of the general officer of the Command to which he belongs.

Dismissal  
and discharge  
of commis-  
sioned officers.

(2) A Native officer dismissed under these Articles shall forfeit all claim to pension.

“ *Article 4.—(1)* Every person subject to these Articles,

Dismissal  
and discharge  
of other per-  
sons.  
9

(Section 6.)

Articles, other than a Native officer, shall be liable to—

(a) dismissal from the service by the sentence of any court-martial empowered to try him, and

(b) dismissal or discharge from the service, by order of the Governor General in Council, or of the Commander-in Chief in India, or of the general officer of the Command to which he belongs, or of the officer commanding the division or district in which he is serving, or if he belongs to a force not attached to a command, by order of the officer commanding such force.

(2) Every person so dismissed shall forfeit all claim to pension.

Attested person dismissed or discharged and re-enlisting or making false answer at his attestation.

“Article 5.—(1) Every attested person of or below the rank of non-commissioned officer who has been dismissed or discharged from the service, and who subsequently re-enters the service without at the time stating the fact of his dismissal or discharge, or showing his certificate of dismissal or discharge, may be dismissed the service by the officer commanding the corps or department with which he is serving; and

(2) Every attested person of or below the rank of non-commissioned officer who is discovered to have made a wilfully false answer to any question set forth in the attestation paper which has been put to him by, or by direction of, the officer before whom he appears for the purpose of being attested, shall, on conviction by court-martial, be liable to suffer imprisonment (with hard labour and with or without solitary confinement) or such less punishment as is in these Articles mentioned.

Certificate to person dismissed or discharged.

“Article 6.—Every attested person who is dismissed or discharged from the service shall be furnished by his commanding officer with a certificate, in the

English

English language and in the mother-tongue of such person (when his mother-tongue is not English), setting forth—

- (a) the authority dismissing or discharging him ;
- (b) the cause of his dismissal or discharge ; and
- (c) the full period of his service in the army. ”

7. In article 7, sentence I, of the said Articles, the words “in any regiment, corps, detachment or guard” are hereby repealed. Repeal of portion of article 7.

8. For the third sentence of the last-mentioned article the following shall be substituted, namely : Substitution of new sentence for third sentence of same article.  
 “or who, knowing or having reason to believe in the existence of any mutiny or sedition, or of any intention to mutiny or create sedition, or of any conspiracy against the State. ”

9. In article 8 of the said Articles, for the words “under any circumstances in which the superior officer is distinguishable as such in any manner” the words “knowing or having reason to believe him to be such” shall be substituted. Amendment of article 8.

10. For articles 10 and 11 of the said Articles the following shall be substituted, namely : Substitution of new articles for articles 10 and 11.

*“Desertion.”*

“Article 10.—Who deserts or attempts to desert the service ;—or

“*Re-enlistment without having been discharged.*

“Article 11.—Who, without having first obtained a regular discharge from the corps or department to which he belongs, enlists or enrolls himself in any other corps or department ;—or ”

11. For the last paragraph of article 24 of the said Articles the following shall be substituted, namely : Amendment of article 24.

“Whenever any person is convicted of an offence specified in article 7 and punishable with death under

this

*Articles of War.*  
(Sections 12-15.)

[ACT XII

this article, all his property, moveable and immovable, shall be forfeited to the Government."

Substitution  
of new  
articles for  
articles 25  
and 26.

12. For articles 25 and 26 of the said Articles the following shall be substituted, namely :

*" Unbecoming behaviour. .*

*" Article 25.*—Any officer, medical subordinate or warrant officer who behaves in a manner unbecoming his position and character ;—and any person subject to these Articles—

*" Intoxication on duty.*

*" Article 26.*—Who is in a state of intoxication when on or after having been warned for any duty, or on parade, or on the line of march ;—or "

Substitution  
of new  
article for  
article 31.

13. For article 31 of the said Articles the following shall be substituted, namely :

*" Failure to rejoin.*

*" Article 31.*—Who, being on leave of absence and having received information from proper authority that his corps or department has been ordered on service, fails, without sufficient cause, to rejoin without delay ;—or "

Substitution  
of new  
article for  
article 39.

14. For article 39 of the said Articles the following shall be substituted, namely :

*" Impeding Provost-marshal.*

*" Article 39.*—Who impedes a provost-marshal or an assistant provost-marshal, or any officer or non-commissioned officer or other person legally exercising authority under or on behalf of a provost-marshal or, when called on, refuses to assist, in the execution of his duty, the provost-marshal, assistant provost-marshal or any such officer, non-commissioned officer or other person ;—or "

Amendment  
of article 40.

15. In article 40 of the said Articles the words  
" enrolled



1894.]

*Articles of War.*

(Sections 16-17.)

“enrolled or” shall be inserted between the word “person” and the word “attested.”

16. For article 47 of the said Articles the following shall be substituted, namely :

Substitution  
of new article  
for article 47.

“ *Making away with regimental necessaries.*

“ *Article 47.—Who—*

(a) designedly or through neglect kills, injures, makes away with or loses his horse or ill-treats any animal used in the public service ;—or

(b) dishonestly or fraudulently removes, conceals or delivers to any person, or designedly or through neglect injures or loses his arms, clothes, tools, musical or surgical instruments, equipments, ammunition, accoutrements or regimental necessaries, or any such articles entrusted to him or belonging to any other person ;—or

(c) sells, pawns, destroys or defaces any medal or decoration granted to him by order of Her Majesty or of the Governor General in Council for service in the field or for general good conduct ;—or ”

17. For article 57 of the said Articles the following shall be substituted, namely :

Substitution  
of new  
article for  
article 57.

“ *Punishment for offences mentioned in articles 54, 55 and 56.*

“ *Article 57.—*Shall, if convicted by a general court-martial, be sentenced to be dismissed the service and to forfeit any arrears of pay and allowances due to him at the time of dismissal, and shall be punishable also with imprisonment (with or without hard labour, and with or without solitary confinement, for a term which may extend to two years ; and shall, if convicted by a district court-martial, be liable to

any

*Articles of War.* . [ACT XII  
(Sections 18-22.)

any or all of the penalties which such court is competent to inflict."

Amendment of article 65.

18. In article 65 of the said Articles the word "other" shall be omitted.

Substitution of new article for article 66.

19. For article 66 of the said Articles the following shall be substituted, namely:

*"Penalties for offences specified in articles 58 to 65.*

*"Article 66.—*Shall; on conviction by a general or district court-martial, be liable to any or all of the punishments, other than death or transportation, which the court-martial is competent to award."

Amendment of article 69.

20. In article 69 of the said Articles, for the words "such punishments as" to the end, the words "any or all of the punishments, other than death or transportation, which the court-martial is competent to award" shall be substituted.

Substitution of new article for article 71.

21. For article 71 of the said Articles the following shall be substituted, namely:

*"Abetment.*

*"Article 71.—*Every person who abets, within the meaning of the Indian Penal Code, any offence punishable under these Articles may be punished with the punishment hereinbefore provided in these Articles for such offence."

Substitution of new article for article 72.

22. For article 72 of the said Articles the following shall be substituted, namely:

Courts-martial and the kinds thereof.

*"Article 72.—*For the purposes of these Articles, there shall be five kinds of courts-martial, that is to say—

- |                                     |   |   |
|-------------------------------------|---|---|
| (1) General courts-martial.         | } | Hereinafter called ordinary courts-martial.       |
| (2) District courts-martial.        |   |   |
| (3) Regimental courts-martial.      |   |   |
| (4) Summary general courts-martial. | } | Hereinafter called extraordinary courts-martial." |
| (5) Summary courts-martial.         |   |   |

23. For

23. For articles 73 and 74 of the said Articles the following shall be substituted, namely:

*“ Ordinary Courts-martial.*

*“ Article 73.—(1)* The following authorities shall have power to convene general or district courts-martial, namely:

- (a) the Commander-in-Chief in India,
- (b) the general officer of the Command,
- (c) any officer empowered in that behalf by warrant of the Commander-in-Chief in India or the general officer of the Command.

(2) The power of convening general or district courts-martial may be granted under clause (1), sub-clause (c), subject to such restrictions, reservations, exceptions and conditions as the Commander-in-Chief in India or the general officer of the Command granting the power may think fit.

(3) Any warrant under this article for convening general or district courts-martial, or either of them, may be addressed to an officer by name, or by designation of his office, or partly in one way and partly in the other, and may or may not, according to the terms thereof and the mode in which it is addressed, be limited to an officer named or be extended to any person for the time being performing the duties of such officer, or to the successors in command of such officer.

*“ Article 74.—A general court-martial shall, if held in British India, consist of not less than seven officers, unless that number, due regard being had to the public service, is not available, in which case the court may consist of not less than five officers.”*

24. Articles 75, 77, 78 and 79 of the said Articles are hereby repealed.

25. In article 76 of the said Articles, for the words “reduction to the ranks” the words “reduction

Substitution of new articles for articles 73 and 74.

Power to convene ordinary courts-martial.

Composition of general courts-martial.

Repeal of articles 75, 77, 78 and 79.

Amendment of article 76.

duction

*Articles of War.*  
(Sections 26-30.)

[ACT XII

duction to a lower grade or to the ranks" shall be substituted.

Substitution of new articles for articles 80 and 81.

26. For articles 80 and 81 of the said Articles the following shall be substituted, namely :

Composition of district court-martial.

*Article 80* — A district court-martial shall consist of not less than five officers, unless that number, due regard being had to the public service, is not available, in which case the court may consist of not less than three officers.

*Article 81.*—A district court-martial may, when necessary, be composed wholly of officers of the corps or department to which the accused belongs."

Amendment of article 82.

27. In article 82 of the said Articles the words "or garrison" and the words "other than mutiny" shall be omitted.

Further amendment of same article.

28. In the last-mentioned article, for the words "one year" the words "two years" and for the words "reduction to the ranks" the words "reduction to a lower grade or to the ranks" shall be respectively substituted.

Insertion of new article after article 82.

29. After article 82 of the said Articles the following article shall be inserted, namely :

Convening order to state if larger number of officers is not available.

*Article 82A.*—Whenever a general or district court-martial is ordered to be composed of the smaller number of officers specified in article 74 or 80, the order convening the court shall expressly state that the larger number of officers is not, due regard being had to the public service, available; and that statement shall be conclusive evidence of the fact so stated."

Substitution of new articles for articles 83, 84, and 85.

30. For articles 83, 84 and 85 of the said Articles the following shall be substituted, namely :

Appointment of regimental court-martial.

*Article 83.*—A regimental court-martial may be appointed by the officer commanding any corps or department

## (Section 31.)

department or detachment thereof or by any officer when in command of two or more corps or departments or detachments thereof.

“ *Article 84.*—A regimental court-martial shall consist of not less than three officers.

Composition of regimental court-martial.

“ *Article 85.*—A regimental court-martial shall have power to try all persons subject to these Articles and not above the rank of non-commissioned officer—

Powers of such court.

(a) for any offence triable by a court-martial under these Articles, except an offence punishable under articles 7 to 23 (both inclusive), articles 54 to 65 (both inclusive), or articles 171 to 173 (both inclusive), and,

(b) with the previous sanction of the prescribed authority, for any of the offences so excepted.

“ *Article 85A.*—A regimental court-martial shall have power to pass any sentence which might have been passed by a district court-martial for the like offence other than suspension from rank, pay and allowances :

Powers as to sentences of such courts.

Provided that no sentence of imprisonment for a term exceeding six months, nor any of the additional punishments specified in article 135, shall be passed by a regimental court-martial.”

31. For articles 86 to 89 (both inclusive) of the said Articles the following shall be substituted, namely :

Substitution of new articles for articles 86 to 89.

“ *Article 86.*—(1) The officers composing a court-martial convened under the foregoing provisions shall, except as hereinafter provided, be Native officers.

Native and British officers when to be nominated.

(2) The Governor General in Council, or the Commander-in-Chief in India, or the general officer of the Command, or any officer empowered in that behalf by warrant of the Commander-in-Chief in India or the general officer of the Command, may direct that any court-martial convened under these Articles shall be composed of British instead of Native officers.

(3) Any

(Section 31.)

(3) Any person subject to these Articles, who is under orders for trial by any court-martial, may claim to be tried by British officers.

(4) In all cases the right of making such a claim shall, before the court is convened, be explained to the person under orders for trial by the commanding officer, or some officer deputed by him in this behalf, and, when such a claim is made, the court shall be constituted accordingly.

(5) A court-martial convened for the trial of any person subject to these Articles, and serving with any British corps or detachment, may be composed of British officers if, in the opinion of the officer convening the court (such opinion to be expressed in the order convening the court and to be conclusive), Native officers are not available with due regard to the public service for service on the court.

Judge advocate and appointment of superintending officer for native court-martial.

“Article 87.—(1) Every general court-martial shall be attended by a judge advocate.

(2) If no officer of the judge advocate general's department is available, the officer convening the court shall appoint a fit person to act as judge advocate at the trial.

(3) No person under orders for trial or under trial by any court-martial may, without the leave of the court, object to any person acting or professing to act as judge advocate.

(4) A British officer of not less than four years' service, hereinafter called the superintending officer, shall be appointed to superintend the proceedings of every court-martial composed of Native officers which is not attended by a judge advocate.

President.

“Article 88.—(1) At every court-martial the senior officer shall sit as president without special appointment as such.

(2) In case of the death or unavoidable absence of the president, the next senior officer shall take the place of the president, without special appointment as such

*(Section 31.)*

such, and the trial shall proceed if the court is still composed of not less than the smallest number of officers of which it is required by these Articles to consist.

“ *Article 89.*—No finding or sentence of a general, district or regimental court-martial shall be valid, except so far as it may be confirmed as provided by these Articles. Finding and sentence invalid without confirmation.

“ *Article 89A.*—(1) The following authorities shall have power to confirm the findings and sentences of general and district courts-martial : By whom findings and sentences may be confirmed or otherwise disposed of.

- (a) the Commander-in-Chief in India ;
- (b) the general officer of the Command, as regards troops under his command wherever stationed ;
- (c) the officer commanding a force not attached to a Command ;
- (d) any officer empowered in that behalf by warrant of the Commander-in-Chief in India or the general officer of the Command :

Provided that, except on active service or beyond the limits of India, no warrant issued under this article shall be deemed to empower an officer to confirm any finding or sentence in the case of an officer, medical subordinate or warrant officer, or a sentence of death, transportation or imprisonment for a term exceeding seven years in any case whatever.

(2) The provisions of article 73, clauses (2) and (3), shall, with the necessary modifications, apply to warrants issued under this article.

(3) The officer who convenes a regimental court-martial or the officer having authority to convene such court-martial, at the date of the submission of the finding and sentence thereof, shall have power to confirm the same.

“ *Article*

Power of confirming officer to mitigate, remit or commute sentence.

“*Article 89B.*—Subject to such restrictions as may be contained in any warrant issued under the last preceding article, the confirming officer may, when confirming the sentence of a court-martial, mitigate or remit the punishment thereby awarded, or commute that punishment for any less punishment or punishments to which the offender might have been sentenced by the court-martial:

• Provided that a sentence of transportation shall not be commuted to a sentence of imprisonment for a term exceeding the term of transportation awarded by the court.”

Substitution of new articles for articles 90 to 97.

32. For articles 90 to 97 (both inclusive) of the said Articles the following shall be substituted, namely :

“*Extraordinary Courts-martial.*

Convening of summary general courts-martial.

“*Article 90.*—The following authorities shall have power to convene a summary general court-martial, and such a court-martial may be convened—

- (a) in any place, whether within or beyond British India, by an officer empowered in this behalf by an order of the Governor General in Council or of the Commander-in-Chief in India or of the general officer of the Command;
- (b) by an officer commanding any detached portion of Her Majesty's troops upon active service when, in his opinion, it is not practicable, with due regard to discipline and the exigencies of the service, that an offence should be tried by an ordinary general court-martial.

Composition of summary general courts-martial.

“*Article 91.*—(1) A summary general court-martial shall consist of not less than three officers, who may be either British or Native, or both British and Native officers, as the officer convening the court thinks fit.

(2) Such



(2) Such court may be convened and the proceedings thereof be recorded in accordance with the form in the Second Appendix to these Articles with such variations as the circumstances of each case may require :

Provided that the convening officer may, in respect of any such trial by such court, specially order the evidence, together with the prisoner's statement in defence, to be fully recorded in writing.

“ *Article 92.*—A summary general court-martial shall have all the powers of a general court-martial, and, subject to any instructions contained in the order convening the court, its sentence shall be valid, and may be carried out forthwith in case it does not exceed that which a district court-martial is empowered to pass, and in any other case when confirmed by the authority convening the court.

Powers of a summary general court-martial.

“ *Article 93.*—(1) A summary court-martial may be held—

Convening and constitution of, and persons liable by, a summary court-martial.

(a) by the commanding officer, being a combatant officer, of any corps or department of Her Majesty's Indian Forces, or of any detachment of those forces ;

(b) by the commanding officer of any British corps or detachment to which Native combatant details subject to these Articles are attached.

(2) At every summary court-martial the officer holding the trial shall alone constitute the court, but the proceedings shall be attended throughout by two other officers, British or Native, who shall not, as such, be affirmed or sworn.

(3) The proceedings shall be recorded in the English language, and, when closed, shall be signed by the officer holding the trial, and by the officers attending thereat.

(4) A summary court-martial may try any person subject to these Articles and under the command of

the

*Articles of War.*  
(Section 32.)

[ACT XII

the officer holding the court, except an officer, medical subordinate or warrant officer.

(5) Any member of an army hospital corps may be tried by summary court-martial by any officer authorised in this behalf by the officer commanding the division, district, brigade or station to which the alleged offender belongs.

Offences triable by a summary court-martial.

“Article 94.—A summary court-martial may try any offence punishable under any of these Articles :

Provided that when there is no grave reason for immediate action, and reference can, without detriment to discipline, be made to superior authority, a summary court-martial shall not try without such reference any of the following offences, namely :

(a) any offence punishable under any of the Articles 7 to 23 (both inclusive), or Articles 54 to 65 (both inclusive), or Article 171 ;

(b) any offence against the officer holding the court.

Powers of a summary court-martial.

“Article 95.—(1) A summary court-martial held by the commanding officer of a corps or department may pass any sentence which can be passed under these Articles, except a sentence of death or transportation, or of imprisonment for a term exceeding one year.

(2) A summary court-martial held by any other officer may pass any sentence which can be passed under these Articles, except a sentence of death or transportation, or of imprisonment for a term exceeding six months.

Finding and sentence of a summary court-martial.

“Article 96.—The finding and sentence of a summary court-martial shall not require to be confirmed, but may be carried out at once :

Provided that, if the officer holding the trial is of less than five years' service, he shall not, except on active service, carry into effect any sentence until it has received the approval of a superior military officer commanding not less than a corps.

“Article

“ *Article 97.*—The proceedings of every summary court-martial shall, without delay, be forwarded to the officer commanding the district, or the division or brigade, within which the trial was held, or to the prescribed officer: and such officer or the Commander-in-Chief in India or the general officer of the Command, or, when the court is held in a force not attached to a Command, the officer commanding the force, may, for reasons based on the merits of the case, but not on any merely technical grounds, set aside the proceedings.”

Transmission of proceedings of summary court-martial.

33. For Article 100 of the said Articles the following shall be substituted, namely :

Substitution of new article for article 100.

“ *Article 100.*—(1) Whenever any person subject to these Articles is accused of any offence which his commanding or other superior officer considers should be tried by court-martial, such officer shall order the accused to be placed in military custody until he can be tried by a court-martial or is discharged by proper authority.

Arrest or confinement of accused.

(2) No such person shall be detained in military custody longer than is necessary for the purposes of justice.”

34. Article 101 of the said Articles is hereby repealed:

Repeal of article 101.

35. For article 102 of the said Articles the following shall be substituted, namely :

Substitution of new article for article 102.

“ *Article 102.*—(1) An interpreter shall be appointed to every court martial.

Interpreter.

(2) If no duly qualified interpreter is available at the station or place where the court-martial sits, the officer appointing the court, or the officer commanding in the district or place within or at which the trial is to be held, shall appoint any competent person to perform the duty of interpreter.

(3) When

(3) When no other qualified or competent person is available, the superintending officer, or, in the case of an European court, the president, shall perform the duty of interpreter.

(4) In the case of a trial by a summary court-martial, the officer holding the trial, or one of the officers in attendance thereat, may perform the duty of interpreter if no other competent interpreter is available.

(5) No interpreter shall, as such, have a vote upon any matter."

Substitution  
of new  
articles for  
article 103.

36. For article 103 of the said Articles the following shall be substituted, namely :

Dissolution  
of courts.

" *Article 103.*—(1) When a court-martial after the commencement of the trial is reduced below the smallest number of officers of which it is by these Articles required to consist, it shall be deemed to be dissolved.

(2) If, on account of the illness of the prisoner before the finding, it is impossible to continue the trial, a court-martial shall be dissolved.

(3) Where a court-martial is dissolved under this article, the prisoner may be tried again.

Power to  
clear court

" *Article 103A.*—The president of a court-martial may, on any deliberation among the members, cause the court to be cleared of all other persons.

Power to  
view place.

" *Article 103B.*—The court may, when it thinks fit, view any place."

Amendment  
of article  
104.

37. In article 104 of the said Articles the words "general court martial appointed under an Order in Council, or of any other" and the words and figures "under article 96 or 97" shall be omitted.

Amendment  
of article  
107.

38. In Article 107 of the said Articles, for the words "courts-martial, other than courts-martial appointed under an Order in Council, or summary" the word "ordinary" shall be substituted.

39. After

39. After article 108 of the said Articles the following article shall be inserted, namely :

Insertion of new article after article 108.

“ *Article 108A.*—At a summary court-martial the interpreter shall make affirmation or oath down to the words ‘ published by authority ’ only.”

Affirmation or oath of interpreter.

40. Article 114 of the said Articles is hereby repealed.

Repeal of article 114.

41. For article 116 of the said Articles the following shall be substituted, namely :

Substitution of new article for article 116.

“ *Article 116.*—(1) A prisoner charged before a court-martial with desertion may be found guilty of attempting to desert or of being absent without leave.

Conviction of one offence permissible on charge of another.

(2) A prisoner charged before a court-martial with attempting to desert may be found guilty of desertion or of being absent without leave.

(3) A prisoner charged before a court-martial with any one of the following offences, that is to say, theft, dishonest misappropriation or conversion, criminal breach of trust, or dishonestly receiving or retaining stolen property, may be found guilty of any other of those offences.

(4) A prisoner charged before a court-martial with any other offence under these Articles may, on failure of proof of an offence having been committed under circumstances involving a more severe punishment, be found guilty of the same offence as having been committed under circumstances involving a less severe punishment.”

42. For article 117 of the said Articles the following shall be substituted, namely :

Substitution of new article for article 117.

“ *Article 117.*—(1) When any person subject to these Articles has been convicted by a court-martial of any offence, such court-martial shall enquire into,

Evidence of previous convictions and general character.

and

and receive and record evidence of, any previous convictions of such person, either by a court-martial or by a criminal court, and shall further enquire into and record the general character of such person.

(2) Evidence received under this article may be either oral, or in the shape of entries in, or certified extracts from, court-martial books or other official records; and it shall not be necessary to prove the signature to such certified extracts, nor shall it be necessary to give notice before trial to the person tried that evidence as to his previous convictions or character will be received.

(3) At a summary court-martial the commanding officer holding the trial may, if he thinks fit, record any previous convictions against the offender and his general character, as of his own knowledge instead of requiring them to be proved under the foregoing provisions of this article.

General rule as to evidence.

“ *Article 117 A.*—Subject to the provisions of the last foregoing article, the Indian Evidence Act, 1872, subject to such modifications thereof and to such additional rules of evidence as the Governor General in Council may, by notification, direct, shall apply to all proceedings before a court-martial.”

1 of 1872.

Substitution of new articles for articles 119 and 120.

43. For articles 119 and 120 of the said Articles the following shall be substituted, namely :

Majority requisite to sentence of death.

“ *Article 119.*—No sentence of death shall be passed by any court-martial without the concurrence of two-thirds at the least of the members of the court.

Revision of finding or sentence.

“ *Article 120.*—(1) The finding or sentence of any court-martial may be once revised by order of the officer authorized to dispose of the proceedings, and, on such revision, the court, if so directed by him, may take additional evidence.

(2) The court, on revision, shall consist of the same officers as were present when the original decision

sion was passed, unless any of those officers shall be unavoidably absent.

(3) In case of such unavoidable absence the cause thereof shall be duly certified in the proceedings, and the court shall proceed with the revision, provided it still consists of the smallest number of officers of which such court is by these Articles required to consist."

44. For articles 122 to 124 (both inclusive) of the said Articles the following shall be substituted, namely :

Substitution of new articles for articles 122 to 124.

"*Article 122.*—(1) The judge advocate in the case of a general court-martial, and the officer ordering the trial in the case of any other court-martial, may, by summons under his hand, require the attendance before the court, at a time and place to be mentioned in the summons, of any person either to give evidence or to produce any document or other thing.

Summoning witnesses and production of documents."

(2) In the case of a witness amenable to military authority, the summons shall be sent to the officer actually commanding the corps, department or detachment to which he belongs, and such officer shall serve it upon him accordingly.

(3) In the case of any other witness, the summons shall be sent to the magistrate within whose jurisdiction he may be or reside, and such magistrate shall give effect to the summons as if the witness were required in the court of such magistrate.

(4) When a witness is required to produce any particular document or other thing in his possession or power, the summons shall describe it with convenient certainty.

(5) Nothing in this section shall be deemed to affect the Indian Evidence Act, 1872, sections 123 and 124, or to apply to any letter, post-card, telegram or other document in the custody of the postal or telegraph authorities.

(6) If

(Section 44)

(6) If any document in such custody is, in the opinion of any district magistrate, chief presidency magistrate, high court or court of session, wanted for the purposes of any court-martial, such magistrate or court may require the postal or telegraph authorities, as the case may be, to deliver such document to such person as such magistrate or court may direct.

(7) If any such document is, in the opinion of any other magistrate or of any commissioner of police, or district superintendent of police, wanted for any such purpose, he may require the postal or telegraph department, as the case may be, to cause search to be made for and to detain such document pending the orders of any such district magistrate, chief presidency magistrate or court.

Contempts of  
court.

“Article 123.—(1) Any witness duly summoned, and any person who commits any contempt of court in the presence of a court-martial, or any offence described in article 56, 67 or 68, shall, if subject to these Articles, be proceeded against as the court may direct.

(2) If any such witness or person is not so subject, the president of the court-martial may certify the offence under his hand to the court of any magistrate within the local limits of whose jurisdiction it was committed, and the magistrate may thereupon take cognizance of the case, and after hearing anything which the accused may desire to say, dispose of it as if the offence had been committed in a proceeding in the court of such magistrate.

Privileges of  
persons  
attending  
courts  
martial.

“Article 124.—(1) No president or member of a court-martial, no judge advocate or superintending officer, no party to any proceeding before a court-martial or his legal practitioner or agent, and no witness acting in obedience to a summons to attend a court-martial, shall, while proceeding to, attending on or returning from, a court-martial, be liable to arrest under civil or revenue process.

(2) If any such person is arrested under any such  
process



*Articles of War.*  
(Sections 45-49.)

process, he may be discharged by order of the court-martial."

45. Articles 125 to 129 (both inclusive) of the said Articles are hereby repealed. Repeal of articles 125 to 129.

46. In article 130, clause (d), sentence 1, of the said Articles, for the words "one year" the words "two years" shall be substituted. Amendment of article 130.

47. For article 131 of the said Articles the following shall be substituted, namely: Substitution of new article for article 131.

"Article 131.—Dismissal from the service may accompany any other sentence passed by a court-martial." Dismissal.

48. In article 132 of the said Articles, after the word "reduced" the words "to a lower grade or" shall be inserted. Insertion of words in article 132.

49. For articles 133 to 137 (both inclusive) of the said Articles the following shall be substituted, namely: Substitution of new articles for articles 133 to 137.

"Article 133.—In executing a sentence of solitary confinement, such confinement shall in no case exceed fourteen days at a time, with intervals between the periods of solitary confinement of not less duration than such periods; and, when the imprisonment awarded shall exceed three months, the solitary confinement shall not exceed seven days in any one month of the whole imprisonment awarded, with intervals between the periods of solitary confinement of not less duration than such periods. Solitary confinement.

"Article 134.—A non commissioned officer sentenced by court-martial to any of the punishments specified in the second paragraph of article 132 shall be deemed to be reduced to the ranks. Reduction of non-commissioned officers to ranks.

"Article 135.—On a conviction of any offence, a general, summary general or district court-martial may, in addition to any other punishment which it is empowered to award, sentence the offender to Forfeiture of pay and pension.

forfeit

*Articles of War.*  
(Sections 50-53.)

[ACT XII

forfeit all advantage as to additional pay and claim to pension on discharge which might otherwise have accrued from the length or nature of his former service, or to forfeit all such advantage absolutely, whether it has accrued from former service or may accrue from future service, or to forfeit service for the purpose of promotion, increased pay or pension or any other prescribed purpose, or to forfeit any military decoration or reward.

Stoppage of good-conduct pay on conviction.

"*Article 136.*—Whenever a person subject to these Articles is convicted by a court-martial, his good-conduct pay shall, subject to any rules or orders which may from time to time be made with the previous sanction of the Governor General in council, cease.

Forfeiture of arrears of pay.

"*Article 137.*—On a conviction for any offence, if the offender is sentenced to dismissal from the service, or if his sentence involves such dismissal, he may further be sentenced to forfeit, if the court shall so direct,—

(a) all or any arrears of pay and allowances or other public money due to him at the time of his dismissal, or

(b) such portion thereof as may be required to make good any proved loss or damage arising out of his offence."

Amendment of article 138.

50. The first paragraph of article 138 of the said Articles, and the word "and" at the beginning of the second paragraph of the same article, are hereby repealed.

Amendment of article 139.

51. In Article 139 of the said Articles, for the words "in the case of an officer, two-thirds, or in the case of any other person, one-half of his" the words "one-half of the offender's" shall be substituted.

Repeal of articles 142 to 149.

52. Articles 142 to 149 (both inclusive) of the said Articles are hereby repealed.

Amendment of articles 150 and 151.

53. In articles 150 and 151 of the said Articles, after

1894.]

*Articles of War.*

(Sections 54-59.)

after the words "the offender shall" the words "as soon as may be convenient" shall be inserted, and for the words "the nearest jail" the words "a jail" shall be substituted.

54. To the last-named article the following proviso shall be added, namely: . Addition to article 151.

"Provided that in the case of a sentence of such imprisonment for a period not exceeding three months, the confirming or superior authority or, in the case of a summary court-martial, the commanding officer holding the trial may direct that the sentence shall be undergone in military custody."

55. To article 152 of the said Articles the words "Subject to the control of the Commander-in-Chief in India" shall be prefixed; and for the words "the Commander-in-Chief of a Presidency" the following words shall be substituted, namely: "the general officer of the Command." Amendment of article 152.

56. To the second paragraph of the last-mentioned article the words "Subject as aforesaid" shall be prefixed, and in the same paragraph for the words "any Presidency" the words "a Command" shall be substituted. Further amendment of same article.

57. In article 155 of the said Articles, after the words "from the date of such sentence" the words "or, if an appeal be preferred against such sentence and fail, from the date of the disposal of such appeal," shall be inserted. Insertion of new words in article 155.

58. To the last-mentioned article the following shall be added, namely: Addition to same article.

"Provided that on active service any such person may, by order of the officer empowered under these Articles to confirm or otherwise dispose of the proceedings of the trial, be retained to serve in the ranks, and his service therein shall be reckoned as part of his term of transportation or imprisonment."

59. Articles 156 to 159 (both inclusive) of the said Articles are hereby repealed. Repeal of articles 156 to 159.

60. For

*Articles of War:*  
(Sections 60-61.)

[ACT XII

Substitution  
of new article  
for article  
160.  
Pardons and  
remissions.

60. For article 160 of the said Articles the following shall be substituted, namely :

“ *Article 160.*—When any person subject to these Articles has been convicted by a court-martial of any offence,—

- (a) the Governor General in Council, or,
- (b) when the person has been convicted of any offence other than a civil offence, the Commander-in-Chief in India or the general officer of the Command,

may—

- (1) pardon the person ;
- (2) remit wholly or in part any punishment awarded to him ;
- (3) order the restoration to him of any service or other advantage forfeited under his sentence, or
- (4) re-admit him to the service when he has been dismissed therefrom :

Provided that the general officer of the Command shall not exercise the powers conferred by this section in respect of any person, unless—

- (1) the person was under his authority when sentenced ; and
- (2) the person is still in the service, or, if the person has been dismissed from the service, the corps or department from which he was dismissed has since continued under the authority of that officer.”

Amendment  
of article  
161.

61. In article 161 of the said Articles the words “or to the Government of Fort St. George, or to the Government of Bombay,” shall be repealed ; and for the words “Commander-in-Chief of any Presidency or of the officer commanding any force not attached to a Presidency” the following words shall be substituted, namely : “Commander-in-Chief in India or  
the

1894.]

*Articles of War:*

(Sections 62-63.)

the general officer of the Command, or of the officer commanding any force not attached to a Command."

62. After article 161 of the said Articles the following shall be inserted, namely:

Addition of new article after article 161.

*"Preservation of Proceedings.*

"Article 161A.—(1) The proceedings of all general courts-martial shall be preserved by the judge advocate general for not less than seven years, and the proceedings of summary general courts-martial and district courts-martial for not less than three years, from the date of the confirmation of the finding and sentence.

Preservation of proceedings of courts-martial.

(2) The proceedings of regimental and summary courts-martial shall be preserved for three years with the records of the corps or department to which the prisoner belonged.

(3) Every person tried by a court-martial shall be entitled, on demand at any time after the confirmation of the finding and sentence where such confirmation is required, and before the proceedings are destroyed, to obtain from the officer or person having the custody of the proceedings a copy thereof, including the proceedings upon revision, if any, upon payment for the same at the prescribed rate."

63. For article 162 of the said Articles the following shall be substituted, namely:

Substitution of new article for article 162.

"Article 162.—(1) When any person subject to these Articles has been absent without due authority from his duty for a period of sixty days, a court of enquiry shall, as soon as practicable, be assembled, and, upon affirmation or oath administered in the prescribed manner, shall enquire respecting the absence of the person, and the deficiency, if any, of property of the Government entrusted to his care, or of his arms, ammunition, equipments, instruments, clothing

Enquiry on absence of person subject to Articles.

clothing or necessaries; and, if satisfied of the fact of such absence without due authority or other sufficient cause, the Court shall declare such absence and the period thereof, and the said deficiency, if any; and the commanding officer of the corps or department to which the person belongs shall enter in the court-martial book of the corps or department a record of the declaration.

(2) If the person declared absent does not afterwards surrender, or is not apprehended, the record shall have the legal effect of a conviction of desertion.

(3) If the person declared absent surrenders or is apprehended, the record or a copy thereof purporting to bear the signature of the officer having the custody of the court-martial book shall, on the trial of the person for desertion, be presumptive evidence of the facts therein recorded; and, on proof of the identity of the prisoner with the person therein mentioned, he may be found guilty of desertion and of the deficiency, if any, therein recorded."

Amendment  
of article  
163.

64. For the last paragraph of article 163 of the said Articles the following shall be substituted, namely:

"Such recommendation, duly confirmed by the Commander-in-Chief in India, or by the general officer of the Command, or the officer commanding any force not attached to a command to which he belongs, or by any general officer under whose command the person is serving, shall entitle him to receive such arrears and reckon service accordingly."

Substitution  
of new  
article for  
article 164.

65. For article 164 of the said Articles the following shall be substituted, namely:

Reduction to  
lower grade  
or ranks.

"Article 164.—The Commander-in-Chief in India the general officer of the Command, the officer commanding any force not attached to a command, and the officer commanding any district or division or brigade,

*Articles of War.*  
(Sections 66-71.)

brigade, shall respectively have power to reduce to a lower grade or to the ranks any non-commissioned officer under his command."

66. In article 165 of the said Articles, for the words "No such minor punishment shall be awarded by a court-martial," to the end of the article, the following shall be substituted, namely:—

Amendment  
of article  
165.

"Unless otherwise specially provided by the said Commander-in-Chief, no Native officer, medical subordinate or warrant officer shall be liable to any such minor punishment.

"Good-conduct pay shall not necessarily be forfeited on the infliction of a minor punishment, but forfeiture thereof may be awarded as a substantive punishment, by order of the commanding officer, as may from time to time be prescribed in the General Orders of the Commander-in-Chief in India.

"Forfeiture of good-conduct pay may be awarded in addition to any other minor punishment."

67. In article 166 of the said Articles, the words "the Governor of Fort St. George in Council, the Governor of Bombay in Council, or any other Local Government" shall be omitted.

Amendment  
of article  
166.

68. In article 168 of the said Articles, for the words "the Commander-in-Chief of the Presidency" the words "the Commander-in-Chief in India or the general officer of the Command" shall be substituted.

Amendment  
of article  
168.

69. In the second paragraph of article 169 of the said Articles, for the words "warrant officer" the words "non-commissioned officer" shall be substituted.

Amendment  
of article  
169.

70. The second and third paragraphs of article 170 of the said Articles are hereby repealed.

Repeal of  
part of  
article 170.

71. For articles 171 to 175 (both inclusive) of the said Articles the following shall be substituted, namely:

Substitution  
of new  
articles for  
articles 171  
to 175.

"Civil

*“ Civil offences.*

Military jurisdiction with respect to civil offences.

*“ Article 171.*—Every person subject to these Articles who at any place beyond British India commits any civil offence shall be deemed to be guilty of an offence against military law, and if charged there-with under this article shall, subject to the provisions of these Articles, be liable to be tried for the same by court-martial at any place, whether within or beyond British India, and on conviction to be punished as follows, that is to say :

(a) if the offence is one which would be punishable under the law of British India with death or with transportation, or with imprisonment for a term exceeding three years, he shall be liable to suffer any punishment assigned for the offence by the law of British India; and

(b) in other cases, he shall be liable to suffer any punishment assigned for the offence by the law of British India or such punishment as might be awarded to him in pursuance of these Articles in respect of an act to the prejudice of good order and military discipline.

Extension of article 171 to certain civil offences.

*“ Article 172.*—The Governor General in Council may, by notification, extend the last foregoing article to civil offences or any class of those offences committed by a person subject to these Articles when on active service in British India, and may cancel any such notification.

Certain offences when triable by military law.

*“ Article 173.*—Every person subject to these Articles who, whether within or beyond British India, commits or attempts to commit or abets the commission of any of the following offences against any person subject to military law, that is to say, murder, culpable homicide or any offence punishable under any of the sections 323 to 335 (both inclusive) or section 506 of the Indian Penal Code, shall be

XLV of 1860.

deemed



deemed to be guilty of an offence against military law, and if charged under this article with any such offence shall, subject to the provisions of these Articles, be liable to be tried by court-martial at any place whether within or without British India, and on conviction shall be liable to suffer any punishment assigned for the offence by the said Code.

“ *Article 174.*—When under any of the foregoing Articles a criminal court and a court-martial have each jurisdiction in respect of an offence, it shall be in the discretion of the prescribed military authority to decide before which court the proceedings shall be instituted, and, if that authority decides that they shall be instituted before a court-martial, to direct that the accused person shall be detained in military custody.

Jurisdiction  
over certain  
offences.

“ *Article 175.*—(1) When a criminal court having jurisdiction is of opinion that proceedings ought to be instituted before itself in respect of any alleged offence, it may, by written notice, require the convening authority or the prescribed military authority at his option either to deliver over the offender to the nearest magistrate to be proceeded against according to law or to postpone proceedings pending a reference to the Governor General in Council.

Power of  
criminal  
court to  
require  
delivery of  
offender.

(2) In every such case the said authority shall either deliver over the offender in compliance with the requisition or shall forthwith refer the question as to the court before which the proceedings are to be instituted for the determination of the Governor General in Council, whose order upon such reference shall be final.”

72. For articles 176 to 179 (both inclusive) of the said Articles the following shall be substituted, namely:

Substitution  
of new  
articles for  
articles 176  
to 179.

“ **TITLE VI.—PROPERTY OF DECEASED PERSONS AND DESERTERS.**

“ *Article 176.*—The following rules are enacted respecting

Property of  
deceased  
persons,

*Articles of War*  
(Section 72.)

[ACT XII

deserters and lunatics. respecting the disposal of the property of every person who belongs to a class subject to these Articles who dies, is killed in the field or deserts:—

(1) The commanding officer shall secure all the moveable property that is on the spot, and cause an inventory thereof to be made, and draw any pay and allowances due to the deceased or deserter.

(2) In the case of a deceased person who has left in a Government Savings Bank (including any Post Office Savings Bank, however named), a deposit not exceeding one thousand rupees, the commanding officer may, if he thinks fit, require the secretary or other proper officer of the bank to pay the deposit to him forthwith notwithstanding anything in any departmental rules; and, after the payment thereof in accordance with such requisition, no person shall have any right in respect of the deposit except as hereinafter provided.

(3) In the case of a deceased person whose representative is on the spot and has given security for the payment of the regimental debts (if any) of the deceased, the commanding officer shall deliver over the property and the amount of the deposit (if any) received under clause (2) of this article to that representative.

(4) In the case of a deceased person whose estate is not dealt with under clause (3) of this article, and in the case of any deserter, the commanding officer shall cause the property to be sold by public auction, and shall pay the regimental debts and other debts in camp or quarters (if any), and in the case of a deceased person the expenses of his funeral ceremonies, from the proceeds of the sale and the amount of the deposit (if any) received under clause (2) of this article.

(5) The surplus, if any, shall in the case of a deceased person be paid to his representative, if any;  
or

or in the event of no claim to such surplus being established within twelve months after the death, then the same shall be remitted to the prescribed officer.

(6) In the case of the sale of the effects of a deserter, the amount remaining in the hands of the commanding officer shall be forthwith remitted to the prescribed officer.

“*Article 177.*—Property deliverable and money payable to the representative of a deceased person under the last foregoing article may, if the total value or amount thereof does not exceed one thousand rupees, and if the prescribed officer thinks fit, be delivered or paid to any person appearing to him to be entitled to receive it or to administer the estate of the deceased, without requiring the production of any probate, letters of administration, certificate or other such conclusive evidence of title; and such delivery or payment shall be a full discharge to those ordering or making the same and to the Secretary of State for India in Council from all further liability in respect of the property or money; but nothing in this article shall affect the rights of any executor or administrator or other representative, or of any creditor, of a deceased person against any person to whom such delivery or payment has been made.

Disposal of certain property without production of probate, etc.

“*Article 178.*—A person shall be deemed to have deserted within the meaning of article 176 who has been convicted of desertion, or who has been illegally absent from duty for a period of sixty days and has not subsequently surrendered or been apprehended.

Meaning of desertion in article 176.

“*Article 179.*—The provisions of the last mentioned article shall, so far as they can be made applicable, apply in the case of a person subject to these Articles becoming insane, such allowance being made for his support as is authorised by the Military Lunatics Act, 1877.”

Application of Article 176 to lunatics.

Substitution  
of new Part  
for Part III.

73. For Part III of the said Articles the following shall be substituted, namely:-

“ PART III.—MISCELLANEOUS.

Prohibition  
of second  
trial.

“ *Article 180.*—When any person subject to these Articles has been acquitted or convicted of an offence by a court-martial or by a criminal court, or has been summarily dealt with for an offence under article 165 or 166, he shall not be liable to be again tried for the same offence by a court-martial or dealt with summarily in respect of it under either of the said Articles.

Exemption  
from arrest  
for debt.

“ *Article 181.*—(1) No person subject to these Articles shall, so long as he belongs to Her Majesty's Indian Forces, be liable to be arrested for debt under any process issued by, or by the authority of, any civil or revenue court or revenue-officer.

(2) The judge of any such court may examine into any complaint made by such person or his superior officer of the arrest of such person contrary to the provisions of this article, and may by warrant under his hand discharge the person, and award reasonable costs to the complainant, who may recover those costs in like manner as he might have recovered costs awarded to him by a decree against the person obtaining the process.

(3) For the recovery of such costs no fee whatever shall be payable to the court by the complainant.

Property  
exempted  
from  
attachment.

“ *Article 182.*—Neither the arms, clothes, equipment, accoutrements or necessaries of any person subject to these Articles, nor any animal used by him for the discharge of his duty, shall be seized; nor shall the pay and allowances of any such person or any part thereof be attached, by direction of any civil or revenue court or any revenue-officer, in satisfaction of any decree or order enforceable against him.

Application  
of the last  
two  
foregoing

“ *Article 183.*—Every person belonging to the Indian Reserve Forces shall, when called out for or engaged

*(Section 73).*

engaged upon or returning from training or service, as an officer or soldier, be entitled to all the privileges accorded by the two last foregoing articles to a person subject to these Articles. articles to reservists..

“*Article 184.*—(1) On the presentation to any court by or on behalf of any officer or soldier subject to these Articles of a certificate from the proper military authority, of leave of absence having been granted to or applied for by him for the purpose of prosecuting or defending any suit or other proceeding in such court, the court shall, on the application of such officer or soldier, arrange, so far as may be possible, for the hearing and final disposal of such suit or other proceeding within the period of the leave so granted or applied for. Priority of hearing by courts of cases in which Native officers and soldiers are concerned.

(2) The certificate from the proper military authority must state the first and last day of the leave or intended leave, and set forth a description of the case with respect to which the leave was granted or applied for.

(3) No fee whatever shall be payable to the court in respect of the presentation of any such certificate or in respect of any application by or on behalf of any such officer or soldier for priority for the hearing of his case.

(4) Where the court is unable to arrange for the hearing and final disposal of the suit or other proceeding within the period of such leave or intended leave as aforesaid, it shall record its reasons for having been unable to do so, and shall cause a copy thereof to be furnished to such officer or soldier on his application; without any payment whatever by him in respect either of the application for such copy or of the copy itself.

(5) If in any case a question arises as to the proper military authority qualified to grant such certificate as aforesaid, such question shall be at once referred by the court to the nearest officer commanding a corps, whose decision shall be final.

*Article 185.*

Capture of  
deserters.

“Article 185.—(1) Whenever any person subject to these Articles deserts, the commanding officer of the corps, department or detachment to which he belongs shall give written information of the desertion to such civil, political or police authorities as, in his opinion; may be able to afford assistance towards the capture of the deserter; and such authorities shall thereupon take steps for the apprehension of the said deserter in like manner as if he were a person for whose capture a warrant had been issued by a magistrate, and shall deliver the deserter, when apprehended, to military custody.

(2) Such authorities shall also, by such means as appear to them best adapted for the purpose, prevent persons reasonably believed to be subject to these Articles from travelling through the areas subject to their jurisdiction, unless on duty, or furnished with a certificate of leave or discharge.

(3) Any police-officer may arrest, without warrant, any person reasonably believed to be subject to these Articles and to be travelling without authority, and shall bring him without delay before the nearest magistrate, or the nearest military commanding officer when no magistrate is readily accessible, to be dealt with according to law.

Apprehen-  
sion of mili-  
tary offend-  
ers.

“Article 186.—Whenever any person subject to these Articles, who is accused of any military offence, is within the jurisdiction of any civil, political or police officer, such officer shall aid in the apprehension and delivery to military custody of such person upon receipt of a written application to that effect signed by his commanding officer.

Presumption  
as to signa-  
tures.

“Article 187.—In any proceeding under these Articles, any application, certificate, warrant, reply or other document purporting to be signed by an officer in the civil or military service of the Government shall, on production, be presumed to have been duly signed by the person and in the character by whom  
and

## (Section 73)

and in which it purports to have been signed, until the contrary is shown.

“*Article 188.*—(1) The Governor General in Council may direct that for the purposes of these Articles—

Portions of the forces under an Army Command.

- (a) any portion of Her Majesty's Indian Forces belonging to a Command shall, when serving beyond the ordinary limits of the Command, continue subject to the authority of the general officer of the Command; or
- (b) any portion of those forces not belonging to a Command shall be attached to a Command and shall be subject to the authority of the general officer of the Command.

(2) Except as may be directed under clause (1) of this article, any portion of the said forces shall, when serving in a Command, be for the purposes of these Articles subject to the authority of the general officer of that Command.

“*Article 189.*—Nothing in these Articles shall be deemed to affect the authority conferred on the Commander-in-Chief in India by any Act of Parliament or by Royal Warrant or Commission.

Saving of authority of Commander-in-Chief in India.

“*Article 190.*—(1) The Governor General in Council may, by notification, make rules consistent with these Articles to regulate the procedure of courts-martial and officers, military, civil or political, having any jurisdiction or authority under these Articles, and for the purpose of carrying these Articles into execution, so far as relates to the investigation, trial and punishment of offences triable under them.

Power to make rules.

(2) Rules under this article may provide among other matters for the following :

- (a) the assembly and procedure of courts of enquiry ;

(b) the

(b) the convening and constituting of courts-martial;

(c) the adjournment, dissolution and sittings of courts-martial;

(d) the procedure to be observed in trials by courts-martial;

(e) the confirmation and revision of the findings and sentences of courts-martial;

(f) the carrying into effect sentences of courts-martial;

(g) the forms of orders to be made under the provisions of these Articles relating to courts-martial, transportation or imprisonment.

(3) The Governor General in Council may by any such rule confer on any court-martial or officer any power (other than a power to try an accused person or pass a sentence) conferred on a court of original jurisdiction by the Code of Criminal Procedure, 1882. X of 1882.

Powers to apply Articles to certain forces under the Government of India.

“Article 191.—(1) The Governor General in Council may, by notification, apply all or any of the provisions of these Articles to any force raised and maintained in India under the authority of the Governor General in Council, and may cancel or modify any such notification.

(2) While any of the provisions of these Articles apply to any such force, the Governor General in Council may, by notification, direct by what authority any jurisdiction, powers or duties incident to the operation of those provisions shall be exercised or performed in respect to that force.”

Addition of Second Appendix to Articles.

74. After the Appendix to the said Articles the Second Appendix set out in the Schedule to this Act shall be added.

## THE SCHEDULE.



1894.]

*Articles of War.*  
*(The Schedule.)*

**THE SCHEDULE.**

*(See section 74.)*

**THE SECOND APPENDIX.**

*(See article 91.)*

**FORM FOR ASSEMBLY AND PROCEEDINGS OF SUMMARY GENERAL COURT-MARTIAL.**

*Proceedings.*

\* At \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ 18 . \*State the place

WHEREAS it appears to me that the persons named in the annexed schedule, and being subject to military law, have committed the offences in the said schedule mentioned, and I, the undersigned, an officer now in command of \_\_\_\_\_ on active service, am of opinion that it is not practicable, having due regard to the public service, to convene an ordinary Court-Martial to try such offences († or to delay the trial for reference to a superior qualified officer), I hereby convene a Summary General Court-Martial to try the said persons, and to consist of—

A—Order convening the Court.

† Omit, except where convening officer is not a Commanding Officer and is below rank of Field Officer.

**PRESIDENT :**

Rank. Name. Regiment.

**MEMBERS.**

Rank. Name. Regiment.

I certify that the above Court assembled on the \_\_\_\_\_ day of \_\_\_\_\_ and duly tried the persons named in the said schedule, and that the plea, finding, and sentence in the case of each such person were as stated in the third and fourth columns of that schedule.

B.—Certificate of President as to Proceedings.

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 18 .

C \_\_\_\_\_ D \_\_\_\_\_

*President of the Court-Martial.*

I have



1894.]

*Articles of War.*  
*(The Schedule.)*

**Schedule.**

Date \_\_\_\_\_ 18 . No. \_\_\_\_\_

Name of alleged Offender.*	Offence charged.	Plea.	Finding and, if convicted, sentence.†	How dealt with by confirming officer.
1	2	3	4	5
Ram Bux (Bunniah).	Offence against person of inhabitant of country.	Guilty	Guilty. H. L. imprisonment for—	Confirmed. I remit— E.....F.....
262, Sepoy Jhunda Singh, 167th Regiment.	Breaking into house in search of plunder.	Not guilty.	Guilty. Two months' H. L. imprisonment.	Not confirmed. E.....F.....
564, Sowar Hossein Khan, 16th Regiment.	Drunk on post	Not guilty.	Guilty. Death. Recommended to mercy.	Reserved, or confirmed, but commuted to H. L. imprisonment for— E.....F..... Confirmed, but commuted to— year's transportation. J.....K.....
Person accompanying force (name unknown), white jacket and trousers, scar on right cheek.	Impeding provost-marshal.	Not guilty.	Not guilty.	
Sepoy in uniform of 67th Regiment (name unknown).	Offence against property of inhabitant of country.	Not guilty.	Guilty. H. L. imprisonment for—	Reserved. E.....F..... Confirmed. G.....H.....
P. Q. <i>Convention Officer.</i>			C. D. <i>President.</i>	

\* If the name of the person charged is unknown, he may be described as unknown, with such addition as will identify him.

† Recommendation to mercy to be inserted in this column.

# ACT No. XIII OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.  
*(Received the assent of the Governor General on the 12th October, 1894.)*

An Act to amend certain enactments relating  
to the Army.

WHEREAS it is expedient to amend certain enactments relating to the Army in manner hereinafter appearing; It is hereby enacted as follows:—

1. (1) This may be called the Repealing and Amending (Army) Act, 1894; and Title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, fix in that behalf.

2. (1) The enactment specified in the first schedule is hereby repealed to the extent mentioned in the third column thereof. Repeal and amendment of enactments.

(2) The enactments specified in the second schedule are hereby modified to the extent and in the manner mentioned in the third column thereof.

## THE FIRST SCHEDULE.

### ENACTMENT REPEALED.

Number and year.	Title.	Extent of repeal.
1	2	3

#### *Act of the Governor General in Council.*

XI of 1877	Military Lunatics Act, 1877.	In sections 4 and 6 the words divisions or.  In section 7 the word division.
------------	------------------------------	--

THE

[Price one anna and six pies.]

*Repealing and Amending (Army). [ACT XIII,*

THE SECOND SCHEDULE.

ENACTMENTS AMENDED.

Number and year.	Title or subject.	Amendments.
1	2	3

*Act of the Governor General in Council.*

XI of 1877 . . .	Military Lunatics Act, 1877.	In section 3, <i>for</i> Act for punishing Mutiny and Desertion and for the better payment of the Army and their quarters for the time being in force <i>read</i> Army Act; <i>for</i> military regulations of the Presidency to which he belongs <i>read</i> military regulations in force for the time being; <i>for</i> one of the Surgeons-General, either of the British Forces or of the Indian Medical Service, according to the Presidency and the service to which the said lunatic belongs <i>read</i> the Principal Medical Officer of Her Majesty's Forces in India, the Surgeon-General with the Government of India, the Surgeon-General with the Government of Madras, the Surgeon-General with the Government of Bombay, or the Principal Medical Officer of the "Command" to which the said lunatic belongs; <i>and for</i> such Surgeon-General <i>and</i> the Surgeon-General <i>read</i> such Principal Medical Officer or Surgeon-General. In sections 3, 6 and 7, <i>for the words</i> local military regulations, <i>wherever they occur,</i> <i>read</i> military regulations.
------------------	------------------------------	---

*Regulations of the Madras Code.*

VII of 1808 . . .	Power to establish martial law.	In the title, in the first place in which the words occur in the preamble, in section 2 and in section 4, <i>for</i> Governor in Council <i>read</i> Governor General in Council.
-------------------	---------------------------------	---

1894.] *Repealing and Amending (Army).*

SCHEDULE II—*contd.*

• ENACTMENTS AMENDED—*contd.*

Number and year.	Title or subject.	Amendments.
1	2	3

*Regulations of the Madras Code—contd.*

VIII of 1817	Sepoy Málguzárs	<p>In the title, <i>for</i> on the military establishment of the Presidency of Fort St. George <i>read</i> in the Madras Command.</p> <p>In section 9, clause <i>first, for</i> on the military establishment under the Presidency of Fort St. George <i>read</i> in the Madras Command.</p>
--------------	-----------------	--

# ACT No. XIV OF 1894.

---

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.  
(Received the assent of the Governor General on the 12th October,  
1894.)

---

## An Act to amend the Burma Municipal Act, 1884.

XVII of  
1884.

WHEREAS it is expedient to amend the Burma Municipal Act, 1884; It is hereby enacted as follows:—

1. In section 41, sub-section (1), division A, clause (a), between the words "not exceeding" and the words "five per centum," the words "in the case of the Municipality of Rangoon ten per centum and elsewhere" shall be inserted.

Amendment  
of section 41,  
Act XVII,  
1884.

[Price one anna.]

# ACT No. XV OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 18th October 1894.)

An Act to validate certain certificates granted to engineers of steam-ships.

30m. IV of  
873.  
VI of 1884.

WHEREAS the Steam-vessel Survey Amendment Act of 1873 was repealed by the Inland Steam-vessels Act, 1884, which came into force in the territories administered by the Governor of Bombay in Council on the first day of December, 1885;

VII of 1884.

And whereas between the said day and the seventh day of February, 1893, certain certificates styled "Indian Foreign Trade Certificates of Competency" were inadvertently granted in Bombay in pursuance of rules made under the said Steam-vessel Survey Amendment Act of 1873, and without regard to the provisions of the Indian Steam-ships Act, 1884;

And whereas it is expedient to validate the said certificates;

It is hereby enacted as follows:

1. (1) This Act may be called the Engineers' Certificates Validation Act, 1894; and

Title and commencement.

(2) It shall come into force at once.

VII of 1884.

2. The certificates described as "Indian Foreign Trade Certificates of Competency," which were granted under the authority of the Governor of Bombay in Council between the first day of December, 1885, and the seventh day of February, 1893 (both inclusive), to certify to the competency of the grantees thereof to act as engineers of steam-ships, shall be deemed to have been granted under the Indian Steam-ships Act, 1884, and shall be recognized as valid for voyages of those classes with reference whereto they were granted: Provided that nothing herein contained shall be deemed to affect such certificates in any other respect.

Validation of "Indian Foreign Trade Certificates of Competency" granted in Bombay to engineers of steam-ships.

[Price one anna.]



# ACT No. XVI OF 1894

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 27th December, 1894)

An Act to amend the Indian Tariff Act, 1894.

VIII of 1894. WHEREAS it is expedient to amend the Indian Tariff Act, 1894; It is hereby enacted as follows:—

For Schedules II to V, both inclusive, appended to the said Act, the Schedules appended to this Act shall be substituted.

Substitution of new Schedules for Schedules II to V of Act VIII of 1894.

## SCHEDULE II.—(IMPORT TARIFF.)

### Arms, Ammunition and Military Stores,

XI of 1878. including also any articles, other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this Act.

Names of Articles.	Duty.	
	₹	a.
1. Firearms other than pistols, including gas and air guns and rifles, for each . . . . .	50	0
2. Barrels for the same, whether single or double, for each . . . . .	30	0
3. Pistols, for each . . . . .	15	0
4. Barrels for the same, whether single or double, for each . . . . .	10	0
5. Springs used for firearms, including gas and air guns and rifles, for each . . . . .	8	0
6. Gunstocks, sights, blocks and rollers, for each . . . . .	5	0
7. Revolver-breeches, for each cartridge they will carry . . . . .	2	8
8. Extractors		1

[Price seven annas and six pies.]

## Tariff.

[ ACT XVI

Names of Articles.	Duty.
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates and all other parts of a firearm (including a gas and air gun or rifle) not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each . . . . .	R a 1 8
9. Machines for making, loading, or closing cartridges, for each . . . . .	10 0
10. Machines for capping cartridges, for each . . . . .	2 8
<i>Exception I.</i> —Articles falling under the 5th, 6th, 8th, 9th or 10th head of the foregoing list, when they appertain to a firearm falling under the 1st or 3rd head, and are fitted into the same case with such firearm, are free.	
<i>Exception II.</i> —The following are also free, namely.—	

(a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform ;

(b) a sword, a revolver, or a pair of pistols, when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment ;

(c) swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police force under his charge ;

(d) swords forming part of the equipment of native commissioned officers of Her Majesty's Army ;

(e) swords for presentation as army or volunteer prizes ;

(f) arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organised for Imperial Service ;

(g) Morris tubes and patent ammunition when imported by officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

*Proviso 1.*



Tariff.

[ACT XVI

SCHEDULE III.—(IMPORT TARIFF)—*contd.*

LIQUORS, OPIUM, SALT, AND SALTED FISH—*contd.*

No.	Names of Articles.	Per	Rate of duty.
1	<b>LIQUORS—<i>contd.</i></b>		<b>R a.</b>
	Spirit when so used in a proportion of twenty per cent and upwards.	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Imperial gallon or six quart bottles.	8 0
	Spirit, other sorts . . . .	Imperial gallon or six quart bottles of the strength of London proof.	6 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit All other sorts of wines not containing more than 42 per cent of proof spirit. Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.	Imperial gallon or six quart bottles.	2 8
		"	1 0
2	OPIUM, not covered by a Government pass.	ser of 80 tolas .	24 0
3	SALT . . . . .	Indian maund of 82½ avoirdupois weight.	The rate at which excise-duty is for the time being leviable on salt manufactured in the place where the import takes place.

4. SALTED

1894.]

## Tariff.

SCHEDULE III.—(IMPORT TARIFF)—*concl'd.*LIQUORS, OPIUM, SALT, AND SALTED FISH—*concl'd.*

No.	Names of Articles.	Per	Rate of duty.
4	SALTED FISH, wet or dry . . .	Indian maund of 82½ lb avoirdupois weight.	Such rate or rates of duty not exceeding twelve annas, as the Governor General in Council may, by notification in the Gazette of India, from time to time prescribe.

## SCHEDULE IV.—(IMPORT TARIFF.)

## GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Animals, living.</b>		<i>R a.</i>	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds . . .	...	...	Free.
	<b>Articles of Food and Drink.</b>			
2	COFFEE . . . . .	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell, . . . . .	"	48 0	"
	" in the shell . . . . .	"	15 8	"
	Cashew or cajoo kernels . . . . .	"	12 0	"
	Cocanuts . . . . .	thousand	35 0	"
	" kernel (khopra) . . . . .	cwt.	11 0	"
	Currants, European, in cases . . . . .	"	10 0	"
	" " in cans . . . . .	"	22 0	"
	" Persian . . . . .	"	14 0	"
	Dates, dry, in bags . . . . .	"	5 8	"
	" wet " . . . . .	"	4 0	"
	" " in pots and boxes . . . . .	"	8 8	"

Figs

5.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Articles of Food and Drink—<i>contd.</i></b>		<b>R a.</b>	
3	<b>FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—(<i>contd.</i>)</b>			
	Figs, Persian, dried . . . . .	cwt.	8 0	Five per cent.
	Garlic . . . . .	"	5 0	"
	Hops . . . . .	...	...	Free.
	Pistachio nuts . . . . .	cwt.	32 0	Five per cent.
	Prunes, Bussora (álu-Bokhara) . . . . .	"	20 0	"
	Raisins, black . . . . .	"	10 0	"
	" kishmish, Persian Gulf and Red Sea . . . . .	"	15 0	"
	" Munakka, Persian Gulf and Red Sea . . . . .	"	9 0	"
	" other sorts . . . . .	...	<i>ad valorem</i>	"
	Walnuts . . . . .	cwt.	10 0	"
	All other sorts of fruits and vegetables . . . . .	...	<i>ad valorem</i>	"
4	<b>GRAIN AND PULSE, including broken grain and pulse, but not including flour . . . . .</b>	...	...	Free.
5	<b>MINERAL AND AERATED WATERS, and all unfermented and non-alcoholic beverages. . . . .</b>	...	<i>ad valorem</i>	Five per cent.
6	<b>PROVISIONS, OILMAN'S STORES AND GROCERIES—</b>			
	Bacon in tins and cans, jowls and cheeks . . . . .	lb	0 14	"
	Beef and Pork . . . . .	tierce of 3 cwt.	100 0	}
		barrel of 2 cwt.	75 0	
	Biche de mer . . . . .	cwt.	50 0	"
	Butter . . . . .	lb	1 0	"
	Cheese . . . . .	"	0 14	"
	China preserves . . . . .	box of six jars.	5 8	"
	" fruit preserves, dry candied . . . . .	lb	0 5	"
	Cocum . . . . .	cwt.	5 0	"
	Fish-maws . . . . .	"	100 0	"
	Flour . . . . .	barrel or sack of 200lb	20 0	"

Ghi

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Articles of Food and Drink—<i>contd.</i></b>		<b>₹ a</b>	
6	<b>PROVISIONS, OILMAN'S STORES, AND GROCERIES—(<i>contd.</i>)</b>			
	Ghi . . . . .	cwt.	40 0	Five per cent.
	Groceries not otherwise described . . . . .	...	<i>ad valorem</i>	"
	Pork hams . . . . .	lb	0 14	"
	Sago . . . . .	cwt.	8 8	"
	Shark-fins . . . . .	"	40 0	"
	Singally and sozille . . . . .	"	25 0	"
	Tapioca . . . . .	"	9 8	"
	Vinegar, European, in wood . . . . .	Imperial gallon.	1 0	"
	" Persian . . . . .	"	1 8	"
	" country . . . . .	"	0 6	"
	All other sorts of provisions, oilman's stores, and groceries . . . . .	...	<i>ad valorem</i>	"
7	<b>SPICES—</b>			
	Betelnuts—Goa . . . . .	cwt.	17 0	"
	" —in the husk . . . . .	thousand	2 0	"
	" —all other sorts . . . . .	...	<i>ad valorem</i>	"
	Cardamoms, Ceylon . . . . .	cwt.	150 0	"
	Chillies, dry . . . . .	"	11 0	"
	Cloves . . . . .	"	20 0	"
	" stems and heads . . . . .	"	4 0	"
	" in seeds, nailavang . . . . .	"	8 8	"
	Ginger, dry . . . . .	"	16 0	"
	Mace . . . . .	lb	1 8	"
	Nutmegs . . . . .	"	1 0	"
	" in shell . . . . .	"	0 8	"
	Pepper, black . . . . .	cwt	16 0	"
	" long . . . . .	"	7 0	"
	" white . . . . .	"	30 0	"
	All other sorts of spices . . . . .	...	<i>ad valorem</i>	"
8	<b>SUGAR, China, candy . . . . .</b>	cwt.	20 0	"
	" loaf . . . . .	"	21 0	"
	" crystallised, beet . . . . .	"	13 0	"
	" " and soft, from China . . . . .	"	13 0	"
	" " and soft, from Mauritius . . . . .	"	11 0	"
	" soft or raw, other than from Mauritius or China . . . . .	"	10 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery . . . . .	...	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Articles of Food and Drink</b> <i>—concl'd.</i>		<b>₹ a.</b>	
9	TEA, black . . . . .	lb	0 8	Five per cent.
	„ green . . . . .	„	0 12	„
	<b>Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials.</b>			
10	<b>CHEMICAL PRODUCTS AND PREPARATIONS—</b>			
	Acid, sulphuric . . . . .	„	0 2	„
	Alkali, country (sajji-khár) . . . . .	cwt.	1 8	„
	Alum . . . . .	„	5 0	„
	Arsenic . . . . .	„	21 8	„
	„ China mansil . . . . .	„	17 0	„
	Bicarbonate of soda . . . . .	„	7 0	„
	Copperas, green . . . . .	„	3 0	„
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite, and all other descriptions . . . . .	„	<i>ad valorem</i>	„
	Sal ammoniac . . . . .	cwt.	37 0	„
	Sulphate of copper . . . . .	„	15 8	„
	Sulphur (brimstone), flour . . . . .	„	6 0	„
	„ ( „ ), roll . . . . .	„	5 12	„
	„ ( „ ), rough . . . . .	„	4 8	„
	All other sorts of chemical products and preparations, including saltpetre and borax . . . . .	„	<i>ad valorem</i>	„
11	<b>DRUGS, MEDICINES, AND NARCOTICS—</b>			
	Aloes, black . . . . .	cwt.	14 0	„
	„ Socotra . . . . .	„	30 0	„
	Aloe-wood . . . . .	lb	6 0	„
	Asafœtida (hing) . . . . .	cwt.	65 0	„
	„ coarse (hingra) . . . . .	„	21 0	„
	Atáry, Persian . . . . .	„	15 0	„
	Bánslochan (bamboo camphor) . . . . .	lb	0 4	„
	Brimstone (analsára) . . . . .	cwt.	50 0	„
	Calumba or Colombo root . . . . .	„	7 0	„
	Camphor, Bhimsaini (barás) . . . . .	lb	70 0	„
	„ refined, cake . . . . .	„	1 4	„
	„ crude, in powder . . . . .	„	0 12	„
	Cassia lignea . . . . .	cwt.	22 0	„
	China root (chobehini), rough . . . . .	„	8 0	„
	„ „ „ scraped . . . . .	„	17 8	„

Cubeba



SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Chemicals, Drugs, Medicines and Narcotics, and Dyeing and Tanning Materials—<i>contd.</i></b>		<b>R a.</b>	
11	<b>DRUGS, MEDICINES, AND NARCOTICS—<i>(contd.)</i></b>			
	Cubebs . . . . .	cwt.	25 8	Five per cent.
	Galangal, China . . . . .	"	7 0	"
	Pellitory (akalkára) . . . . .	"	40 0	"
	Peppermint crystals, from China and Japan . . . . .	lb	11 8	"
	Quinine and other alkaloids of chin-chona . . . . .	...	...	Free.
	Salep . . . . .	cwt.	80 0	Five per cent.
	Senna leaves . . . . .	"	4 0	"
	Sterax, liquid (rose melloes) . . . . .	...	54 0	"
	Tobacco, unmanufactured . . . . .	...	...	Free.
	" manufactured . . . . .	...	<i>ad valorem</i>	Five per cent.
	All other sorts of drugs, medicines, and narcotics, except opium (for which see Schedule III) . . . . .	...	"	"
12	<b>DYEING AND TANNING MATERIALS—</b>			
	Alizarine dye, dry, 40 per cent . . . . .	lb	1 7	"
	" " " 50 " . . . . .	"	1 10	"
	" " " 60 " . . . . .	"	1 15	"
	" " " 70 " . . . . .	"	2 2	"
	" " " 80 " . . . . .	"	2 8	"
	" " " 100 " . . . . .	"	2 12	"
	" " liquid, 10 per cent . . . . .	"	0 5	"
	" " " 16 " . . . . .	"	0 8	"
	" " " 20 " . . . . .	"	0 10	"
	Aniline " " indigo blue . . . . .	"	0 9	"
	" " dry . . . . .	...	<i>ad valorem</i>	"
	Avar bark . . . . .	cwt.	4 8	"
	Buzgand (gulpista) . . . . .	"	27 0	"
	Cochineal . . . . .	lb	1 2	"
	Gallants (myrabolams) . . . . .	cwt.	4 0	"
	" Persian . . . . .	"	35 0	"
	Madder or manjit   . . . . .	"	7 0	"
	Orchilla weed . . . . .	"	5 0	"
	Sappan wood and root . . . . .	"	5 8	"
	All other sorts of dyeing and tanning materials . . . . .	...	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals.</b>		<b>R a.</b>	
13	<b>HARDWARE AND CUTLERY</b> , including nonmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour, except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor General in Council may, by notification in the Gazette of India, exempt, all of which are free . . .	...	<i>ad valorem</i>	Five per cent.
14	<b>MACHINERY</b> , namely, prime-movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines and other machines in which the prime-mover is not separable from the operative parts . . . " (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for— (a) the preparing, giuning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market;	...	...	Free.

(b) the

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty
	<b>Metals and Manufactures of Metals—<i>contd.</i></b>		<i>R a.</i>	
14	<p>MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts; and which are intended for—(<i>contd.</i>)</p> <p>(b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel, and other metals;</p> <p>(c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine;</p> <p>(d) the milling of rice;</p> <p>(e) the drying and rolling of tea;</p> <p>(f) the pulping of coffee;</p> <p>(g) printing presses;</p> <p>(h) foundries and workshops of iron and other metals;</p> <p>(i) railway workshops;</p> <p>(j) the refining of petroleum, and the manufacture of vegetable oils;</p> <p>(k) the crushing of bones and bricks;</p> <p>(l) the manufacture of lac;</p> <p>(m) potteries;</p> <p>(n) sawmills;</p> <p>(o) mining, navigation, agriculture, and pumping;</p> <p>(p) such other manufactures and industries as the Governor General in Council may from time to time specify:</p> <p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery [and are, owing to their shape or to other</p>	...	...	Free.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals—<i>contd.</i></b>		<b>₹ a.</b>	
	special quality, not adapted for any other purpose].			
	<i>Note.</i> —Machinery and component parts thereof made of substances other than metal are included in this entry.			
	MACHINERY and component parts thereof not included in the foregoing exemptions.	...	<i>ad valorem</i>	Five per cent.
15	METALS, unwrought and wrought, and articles made of metals—			
	Brass, beads, ghungri, China . . .	thousand	0 12	"
	" foil or dānkpana, white, 10½ in. × 4½ in. . . .	hundred leaves.	1 4	"
	" foil or dānkpana, coloured, 10½ in. × 4½ in. . . .	"	1 12	"
	" old . . . . .	/cwt.	26 0	"
	" sheets, flat or in rolls, very thin . . . . .	"	100 0	"
	" wire . . . . .	lb	0 7	"
	" all other sorts . . . . .	...	<i>ad valorem</i>	"
	Copper, Australian . . . . .	cwt.	40 0	"
	" bolt . . . . .	"	50 0	"
	" brazier's and sheets . . . . .	"	45 0	"
	" China cash . . . . .	"	30 0	"
	" Japan . . . . .	"	39 0	"
	" nails and composition nails . . . . .	"	50 0	"
	" old . . . . .	"	33 0	"
	" pigs and slabs . . . . .	"	38 0	"
	" sheathing, plate, and raised bottoms . . . . .	"	48 0	"
	" tiles, ingots, cakes, and bricks . . . . .	"	40 0	"
	" China, white copper-ware . . . . .	lb	1 2	"
	" foil or dānkpana, white, 10½ in. × 4½ in. . . . .	hundred leaves.	2 6	"
	" foil or dānkpana, coloured, 10½ in. × 4½ in. . . . .	"	3 3	"
	" wire, including wire of phosphor-bronze . . . . .	lb	0 9	"
	" all other sorts, unmanufactured and manufactured . . . . .	...	<i>ad valorem</i>	"

Gold

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals—<i>contd.</i></b>		<i>R a.</i>	
15	<b>METALS, unwrought and wrought, and articles made of metals—(<i>contd.</i>)</b>			
	Gold bullion and coin . . . .	... hundred leaves.	3 4	Free.
	Gold leaf, European . . . .	... hundred leaves.	3 4	Five per cent
	Iron, anchors and cables . . . .	...	<i>ad valorem</i>	One per cent.
	„ angle, T, and channel . . . .	ton	110 0	„
	„ bar, plate, and sheet, Lowmoor	„	310 0	„
	„ beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes . . . .	...	<i>ad valorem</i>	„
	„ flat, square, and bolt, including Scotch . . . .	ton	94 0	„
	„ galvanised, sheets and ridging . . . .	cwt.	10 0	„
	„ hoop, plate, and sheet, other than Swedish . . . .	ton	122 0	„
	„ nails, rose, wire, and flat-headed, rivets and washers	cwt.	10 0	„
	„ nails, clasp . . . .	„	17 0	„
	„ nails, other sorts, including galvanised . . . .	...	<i>ad valorem</i>	„
	„ nail-rod . . . .	ton	104 0	„
	„ nuts and bolts . . . .	...	<i>ad valorem</i>	„
	„ old . . . .	cwt.	2 8	„
	„ pig . . . .	ton	60 0	„
	„ pipes and tubes, including fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like . . . .	...	<i>ad valorem</i>	„
	„ rails, chairs, and fish-plates other than those described in No. 93 . . . .	...	„	„
	„ rice bowls . . . .	set of ten	6 0	„
	„ „ „ . . . .	set of six	3 0	„
	„ „ „ not in sets . . . .	...	<i>ad valorem</i>	„
	„ rod, round, other than Swedish, under half an inch in diameter . . . .	ton	105 0	„
	„ Swedish, flat, square, and bolt	„	142 0	„
	„ „ nail-rod . . . .	„	142 0	„
	„ „ round rod, under half an inch in diameter . . . .	„	160 0	„

Iron

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals—<i>contd.</i></b>		<b>R a.</b>	
26	METALS, unwrought and wrought, and articles made of metals—( <i>contd.</i> )			
	Iron tinned plates . . . . .	...	<i>ad valorem</i>	One per cent.
	" wire, including fencing-wire and wire-rope, but excluding wire-netting . . . . .	...	"	"
	" all other sorts, including wire-netting . . . . .	...	"	Five per cent.
	Lametta . . . . .	...	"	"
	Lead, ore, galena . . . . .	cwt.	12 0	"
	" pig . . . . .	"	10 0	"
	" pipes . . . . .	...	<i>ad valorem</i>	"
	" sheets . . . . .	cwt.	12 0	"
	" " for tea-chests . . . . .	...	...	Free.
	Orsduie and brass leaves, European . . . . .	lb	1 0	Five per cent.
	" " " China . . . . .	"	0 12	"
	Patent or yellow metal, sheathing sheets, and bolts . . . . .	cwt.	40 0	"
	Patent or yellow metal, sheathing sheets, and bolts, old . . . . .	"	27 0	"
	Quicksilver . . . . .	lb	1 8	"
	Shot, bird . . . . .	cwt.	16 0	"
	Silver bullion or coin, except current coin of the Government of India, which is free . . . . .	...	<i>ad valorem</i>	"
	Steel, Basic, all sorts . . . . .	ton	100 0	One per cent.
	" beams, joists, pillars, girders, bridgework, and other descriptions of steel imported exclusively for building purposes . . . . .	...	<i>ad valorem</i>	"
	" hoops . . . . .	ton	145 0	"
	" nuts and bolts and nail-rods . . . . .	...	<i>ad valorem</i>	"
	" old . . . . .	...	60 0	"
	" pipes and tubes . . . . .	...	<i>ad valorem</i>	"
	" plates and sheets . . . . .	ton	130 0	"
	" rails, chairs, and fish-plates other than those described in No. 93 . . . . .	...	<i>ad valorem</i>	"
	" rivets . . . . .	ton	220 0	"
	" T-bais . . . . .	"	105 0	"
	" wire, excluding wire-netting . . . . .	"	140 0	"
	" wire-rope . . . . .	...	<i>ad valorem</i>	"

Steel

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Metals and Manufactures of Metals—<i>concl'd.</i></b>		<b>₹ a.</b>	
15	<b>METALS, unwrought and wrought, and articles made of metals—(<i>concl'd</i>)</b>			
	Steel, all other sorts, including wire-netting . . . . .	...	<i>ad valorem</i>	Five per cent.
	Tin, block . . . . .	cwt.	72 0	"
	" foil, China . . . . .	lb	0 12	"
	" other sorts . . . . .	...	<i>ad valorem</i>	"
	Zinc or spelter, nails . . . . .	cwt.	20 0	"
	" " plates and other shapes, soft . . . . .	"	18 0	"
	" " plates and other shapes, hard . . . . .	"	13 0	"
	" " sheet, or sheathing . . . . .	"	19 0	"
	" " all other sorts . . . . .	...	<i>ad valorem</i>	"
	All other sorts of metals . . . . .	...	"	"
	<b>Oils.</b>			
16	<b>OILS—</b>			
	Cajeputi . . . . .	quart	1 4	"
	Cassia . . . . .	lb	2 8	"
	Cocoanut . . . . .	cwt.	16 0	"
	Earthnut . . . . .	"	16 0	"
	Grass . . . . .	lb	1 12	"
	Jinjili or til . . . . .	cwt.	16 0	"
	Linseed, European . . . . .	Imperial gallon	2 0	"
	Otto of sorts . . . . .	ounce	15 0	"
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat, or any other bituminous substance, or from any products of petroleum . . . . .	Imperial gallon	...	One anna.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Oils—<i>contd.</i></b>		<i>R a.</i>	
16	<b>OILS—(<i>contd.</i>)</b>			
	Petroleum which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs-Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes	...	<i>ad valorem</i>	Five per cent.
	Sandalwood . . . . .	lb	7 0	"
	Whale (except spermaceti) and fish .	cwt.	15 0	"
	Wood . . . . .	"	25 0	"
	All other sorts of oil, including paraffin wax . . . . .	...	<i>ad valorem</i>	"
	<b>Other Articles, unmanufactured and manufactured.</b>			
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber . . .	...	"	"
18	APPAREL, including drapery, haberdashery, and millinery, and military and other uniforms and accoutrements; but excluding cotton-hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms, and accoutrements appertaining thereto, imported by a public servant for his personal use, which are free . . . . .	...	"	"
19	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free . . .	...	"	"
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described .	...	"	"
21	BAGS, CASES, BOXES, and other packages, empty, of all kinds . . .	...	"	"



SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<i>R a.</i>	
22	BAMBOOS, common, grass, hay, rushes, straw, and leaves . . . . .	...	...	Free.
23	BEADS, of all materials except glass, for which see No. 58, and brass, for which see No. 15.			
	Beads, China, Ankdána . . . . .	133½ lb	35 0	Five per cent.
	" " Dagri . . . . .	"	30 0	"
	" " Gadgadia . . . . .	"	24 0	"
	" " Kamrakhi . . . . .	"	32 0	"
	" " Lálri . . . . .	"	44 0	"
	" " Naksi . . . . .	"	38 0	"
	" " Pakhaváji . . . . .	"	30 0	"
	" " Sulemáni . . . . .	"	34 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
24	BELTING of cotton, leather, or other material, for driving machinery . . . . .	...	...	Free.
25	BONE, INCLUDING WHALEBONE, articles made of . . . . .	...	<i>ad valorem</i>	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts . . . . .	...	...	Free.
27	BRISTLES AND FIBRE for brushes and brooms . . . . .	...	...	"
28	BRUSHES AND BROOMS, all sorts . . . . .	...	<i>ad valorem</i>	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tiles, cement of all kinds, fireclay, earthenware piping, lime and other kinds not otherwise described . . . . .	...	"	"
30	CABINET-WARE AND FURNITURE . . . . .	...	"	"
31	CANDLES, paraffin . . . . .	lb	0 6	"
	" spermaceti . . . . .	"	0 7	"
	" wax . . . . .	"	1 0	"
	" all other sorts . . . . .	...	<i>ad valorem</i>	"
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK—			
	Canes, Malacca . . . . .	dozen	5 0	"
	Rattans . . . . .	cwt.	10 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances, and component parts thereof	...	<i>ad valorem</i>	Five per cent.
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles.	...	"	"
35	CELLULOID, ARTICLES MADE OF, not otherwise described . . . .	...	"	"
36	CHALK, common . . . . . " French, knife and plate powder, Bath bricks, emery powder, and whitening . . . . .	... ... ...	" " "	" " "
37	CHINESE AND JAPANESE-WARE, including lacquered-ware, but excluding earthenware, China and porcelain (for which see No. 47) . . . . .	...	"	"
38	CLOCKS, WATCHES, and other time-keepers, and parts thereof . . . .	...	"	"
39	COAL, COKE, AND PATENT FUEL . . . . .	...	...	Free
40	COIR AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)—  Yarn of all kinds . . . . . All other sorts . . . . .	... ... ...	... 9 0 <i>ad valorem</i>	... Five per cent. "
41	COBAL, real . . . . .	...	"	"
42	CORDAGE, ROPE, and Twine made of any vegetable fibre— Coir, cables, tarred . . . . . " rope . . . . . Cordage, hemp, European . . . . . " " Manila . . . . . Twine, sail, European . . . . . All other sorts of cordage, rope, and twine . . . . .	... ... ... ... ... ...	... 17 0 10 0 25 0 28 0 0 9 <i>ad valorem</i>	... " " " " "

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<i>R a.</i>	
43	<b>CORK, AND ARTICLES MADE OF CORK—</b>			
	Bottle-corks . . . . .	gross	1 8	Five per cent.
	Vial corks . . . . .	"	0 8	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
44	<b>COTTON, AND ARTICLES MADE OF COTTON—</b>			
	" raw . . . . .	...	...	Free.
	" twist and yarn—			
	Medio, No. 40 . . . . .	lb	<i>R a. p.</i> 0 9 6	Five per cent.
	" " 50 . . . . .	"	0 11 0	"
	" " 60 . . . . .	"	0 12 6	"
	and so on, one anna and a half being added to the valuation for every count of ten or part of a count of ten above No. 60.			
	Mule and water, No. 15 and lower numbers . . . . .	"	0 4 6	"
	above No. 15 to No. 24 . . . . .	"	0 5 6	"
	" " 24 to " 32 . . . . .	"	0 7 0	"
	" " 32 to " 42 . . . . .	"	0 8 0	"
	" " 42 to " 52 . . . . .	"	0 9 6	"
	" " 52 to " 60 . . . . .	"	0 11 6	"
	" " 60 to " 70 . . . . .	"	0 13 6	"
	" " 70 to " 80 . . . . .	"	0 15 0	"
	and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.			
	Mule, doubled, No. 15 and lower numbers . . . . .	"	0 5 6	"
	above No. 15 to No. 24 . . . . .	"	0 6 6	"
	" " 24 to " 32 . . . . .	"	0 8 0	"
	" " 32 to " 42 . . . . .	"	0 9 0	"
	" " 42 to " 52 . . . . .	"	0 10 6	"
	" " 52 to " 60 . . . . .	"	0 12 6	"
	" " 60 to " 70 . . . . .	"	0 14 6	"
	" " 70 to " 80 . . . . .	"	1 0 0	"
	and so on, one anna being added to the valuation for every count of ten or part			

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles,	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a. p</i>	
41	COTTON, AND ARTICLES MADE OF COTTON—( <i>contd.</i> )			
	" twist and yarn— <i>contd.</i>			
	of a count of ten above No. 80.			
	Orange, red, Turkey red and other colours, all sorts	...	<i>ad valorem</i>	Five per cent.
	White or bleached, doubled, all numbers . . . . .	lb	0 12 0	"
	" Sewing thread—			
	White and coloured, on cards containing 100 yards each, and <i>pro rata</i> above and below . . . . .	gross	3 0 0	"
	White and coloured, on reels containing 100 yards each and <i>pro rata</i> above and below . . . . .	"	5 0 0	"
	White and coloured, in balls and skeins . . . . .	lb	1 12 0	"
	<i>Note.</i> —Duty on sewing thread to be charged either on the mark or on the actual length at the option of the Collector.			
	" Piece-goods—			
	Grey, white, and coloured—			
	" Hosiery, and all other manufactured cotton goods not otherwise described . . . . .	...	<i>ad valorem</i>	"
45	DISINFECTING AND DEODORISING FLUID AND POWDER . . . . .	...	"	"
46	EARTH, COMMON CLAY AND SAND . . . . .	...	...	Free.
47	EARTHENWARE (except earthenware piping, for which see No. 29), china, china clay, porcelain, and imitation or false coral . . . . .	...	<i>ad valorem</i>	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<b>₹ a.</b>	
48	Eggs, ostrich and other, not mounted.	...	<i>ad valorem</i>	Five per cent.
49	EMERY PAPER AND CLOTH, AND SAND-PAPER . . . . .	...	"	"
50	FANS OF ALL KINDS, except common palm-leaf fans, which are free . . . . .	...	"	"
51	FEATHERS, including bird-skins . . . . .	...	"	"
52	FIREWORKS, all sorts, including fulminating-powder . . . . .	...	"	"
53	FLAX, AND ARTICLES MADE OF FLAX, including linen-thread . . . . .	...	"	"
54	FLOWERS, ARTIFICIAL, not otherwise described . . . . .	...	"	"
55	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels . . . . .	...	"	"
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described . . . . .	...	"	"
57	GELATINE . . . . .	...	"	"
58	<b>GLASS, GLASS-WARE, AND FALSE PEARLS—</b>			
	Glass, China, all colours . . . . .	133½ lb	32 0	"
	" crown, coloured . . . . .	100 superficial feet.	15 0	"
	" " of sizes . . . . .	"	6 0	"
	Pearls, falso, bājria . . . . .	lakh	3 0	"
	" " boria . . . . .	thousand	0 10	"
	" " jauria . . . . .	lakh	6 0	"
	" " lolakh . . . . .	thousand	0 8	"
	" " nathia . . . . .	"	0 3	"
	" " tácha . . . . .	"	0 8	"
	" " wattanah . . . . .	lakh	10 0	"
	All other sorts of glass and manufactures of glass, including false pearls and glass beads . . . . .	...	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		₹ a.	
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal . . . . .	cwt.	70 0	Five per cent.
	Cutch and gambier . . . . .	"	20 0	"
	Gamboge . . . . .	lb	1 4	"
	Gum Ammoniac . . . . .	cwt.	15 0	"
	" Arabic . . . . .	"	18 0	"
	" Bdellium (common gum) . . . . .	"	8 0	"
	" Benjamin . . . . .	"	40 0	"
	" Bysabol (coarse myrrh) . . . . .	"	16 0	"
	" Olbanum or frankincense . . . . .	"	11 0	"
	" Persian (false) . . . . .	"	11 0	"
	" Kino . . . . .	"	10 0	"
	Myrrh . . . . .	"	33 0	"
	Rosin . . . . .	"	6 0	"
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha . . . . .	...	<i>ad valorem</i>	"
60	HAIR of all kinds, and articles made of hair . . . . .	...	"	"
61	HEMP, including Manila hemp, and articles made therefrom (except cordage, rope, and twine, for which see No. 42) . . . . .	...	"	"
62	HIDES AND SKINS (except raw or salted hides and skins, which are free)—			
	Hides, border . . . . .	each	33 0	"
	" buffalo . . . . .	score	70 0	"
	" cow . . . . .	"	60 0	"
	Skins, including parchment and vellum, gold-beaters' skins, and all other descriptions . . . . .	...	<i>ad valorem</i>	"
63	HORN . . . . .	...	...	Free.
	" articles made of, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.

61. INSTRUMENTS



SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver—			
	Silverware, plain . . . . .	tola	1 0	Five per cent.
	" embossed or } other than chased } European	"	1 4	"
	All other sorts, except precious stones and pearls, unset, which are free . . . . .	...	<i>ad valorem</i>	"
68	JUTE, raw . . . . .	...	...	Free.
	" articles made of . . . . .	...	<i>ad valorem</i>	Five per cent.
69	LAC, all sorts, and articles made of lac . . . . .	...	"	"
70	LEATHER, and articles made of leather, including boots and shoes, harness and saddlery . . . . .	...	"	"
71	MANURES of all kinds, including animal bones . . . . .	...	...	Free.
72	MARINE AND NAVAL STORES, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
73	MATCHES, all sorts . . . . .	...	"	"
74	MATS AND MATTING— Floor-matting, China and Singapore, of all sorts . . . . .	hundred	60 0	"
	All others sorts, except coir-matting (for which see No. 40) . . . . .	...	<i>ad valorem</i>	"
75	MICA AND TALC, and articles made therefrom . . . . .	...	"	"
76	MINERALS NOT OTHERWISE DESCRIBED . . . . .	...	"	"
77	MODELS OF ALL DESCRIPTIONS . . . . .	...	"	"
78	MOULDERS' BLACKING AND SAND . . . . .	...	"	"
79	OILCAKE, also bran, fodder, and cattle-food of all kinds . . . . .	...	...	Free.
80	OIL-CLOTH AND FLOOR-CLOTH, including linocrusta, linoleum, and tarpaulins . . . . .	...	<i>ad valorem</i>	Five per cent.

81. PAINTS,



SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<i>R a.</i>	
81	<b>PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions for application to leather, wood, and metals—</b> Ochre, other than European, all colours . . . . .	cwt.	1 8	Five per cent.
	Paints, composition . . . . .	"	65 0	"
	" patent driers . . . . .	"	10 0	"
	Prussian blue, China . . . . .	lb	0 8	"
	" " European . . . . .	"	1 0	"
	Red lead . . . . .	cwt.	14 0	"
	Turpentine . . . . .	Imperial gallon.	2 0	"
	Verdigris . . . . .	cwt.	70 0	"
	Vermillion, Canton . . . . .	box of 90 bundles.	95 0	"
	White lead . . . . .	cwt.	16 0	"
	White zinc . . . . .	"	25 0	"
	All other sorts, including glue and putty . . . . .	...	<i>ad valorem</i>	"
82	<b>PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD</b> of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also waste paper and old newspapers for packing . . . . .	...	"	"
	" articles made of paper and papier-mâché . . . . .	...	"	"
83	<b>PERFUMERY—</b> Gowla, husked and unhusked . . . . .	cwt.	35 0	"
	Kapurkachri (zedoary, China) . . . . .	"	9 8	"
	Patch leaves (patchouli) . . . . .	"	9 8	"
	Rose-flowers, dried . . . . .	"	16 0	"
	Rose-water . . . . .	} Per carboy. Per 100 flasks.	5 0	"
			32 0	"
	All other sorts, except perfumed spirit (for which see Schedule III) . . . . .	...	<i>ad valorem</i>	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<b>₹ a.</b>	
84	PIPES and other implements used in the consumption of tobacco and other narcotics . . . . .	...	<i>ad valorem</i>	Five per cent.
85	<b>PITCH, TAR AND DAMMER—</b>			
	Bitumen . . . . .	...	"	"
	Dammer . . . . .	cwt.	5 8	"
	Pitch, American and European . . . . .	"	7 0	"
	" coal . . . . .	"	2 8	"
	Tar, American and European . . . . .	"	6 0	"
	" coal . . . . .	"	3 0	"
	" mineral . . . . .	...	<i>ad valorem</i>	"
86	PLANTS AND BULBS, living, and dried for herbaria . . . . .	...	...	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
88	PLUMBAGO, and articles made of plumbago . . . . .	...	"	"
89	PRECIOUS STONES AND PEARLS, unset . . . . .	...	...	Free.
90	PULP of wood, straw, rags, paper, and other materials . . . . .	...	...	"
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper . . . . .	...	...	"
92	RAGS . . . . .	...	...	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		₹ a.	
93	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turntables, weighbridges, engines, tenders, carriages, waggons, trolleys, trucks, and component parts thereof; also cranes and water cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company: Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein . . .	...	...	Free.
94	SEEDS—			
	Castor . . . . .	cwt	5 0	Five per cent.
	Cummin . . . . .	"	24 0	"
	"    black . . . . .	"	24 0	"
	Linseed . . . . .	"	7 8	"
	Methi . . . . .	"	4 8	"
	Mustard, rape or sarson . . . . .	"	6 0	"
	Poppy . . . . .	"	8 8	"
	Quince, bihidāna . . . . .	"	60 0	"
	Sozirā . . . . .	"	24 0	"
	Til or jinjili . . . . .	"	7 0	"
	All other sorts . . . . .	...	<i>ad valorem</i>	"
95	SHELLS AND COWRIES—			
	Chanks—large shells, for cameos . . . . .	hundred	7 0	"
	"    white, live . . . . .	"	8 0	"
	"    "    dead . . . . .	"	4 0	"
	Cowries . . . . .	"	0 10	"
	Cowries, bazar, common . . . . .	cwt.	3 8	"
	"    Maldive . . . . .	"	8 0	"
	"    sankhla . . . . .	"	70 0	"
	"    yellow, superior quality . . . . .	"	4 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*

GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>contd.</i></b>		<i>R a.</i>	
95	<b>SHELLS AND COWRIES—<i>contd.</i></b>			
	Mother of-pearl, nacre . . . . .	cwt.	45 0	Five per cent.
	Nakbla . . . . .	..	60 0	"
	Tortoise-shell . . . . .	lb	10 0	"
	"    nakh . . . . .	"	4 0	"
	All " other sorts, including articles made of shell, not otherwise described . . . . .	...	<i>ad valorem</i>	"
96	<b>SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats, and barges, imported entire or in sections . . . . .</b>	...	...	Free.
97	<b>SILK, AND ARTICLES MADE OF SILK—</b>			
	Floss . . . . .	lb	7 8	Five per cent.
	Piece-goods . . . . .	...	<i>ad valorem</i>	"
	Raw silk—			
	Ch&haram, Cochin-China, and yellow Shanghai . . . . .	lb	4 8	"
	Mathow . . . . .	"	3 4	"
	Other kinds of China . . . . .	"	6 8	"
	Waste and Kachra . . . . .	"	1 4	"
	Panjam . . . . .	"	2 0	"
	Persian . . . . .	"	5 0	"
	Siam . . . . .	"	3 0	"
	Produced from the tasar or other wild worm . . . . .	"	4 0	"
	Sewing thread, China . . . . .	"	9 0	"
	All other sorts, including cocoons . . . . .	...	<i>ad valorem</i>	"
98	<b>SIZING for cotton, paper, or any other material . . . . .</b>	...	"	"
99	<b>SOAP . . . . .</b>	...	"	"
100	<b>SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals . . . . .</b>	...	...	Free.
101	<b>SPONGE AND SPONGES .. . . .</b>	...	<i>ad valorem</i>	Five per cent.
102	<b>STARCH . . . . .</b>	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	Other Articles, unmanufactured and manufactured— <i>contd.</i>		<i>R a.</i>	
103	STATIONERY, excluding paper (for which see No. 82) . . . . .	...	<i>ad valorem</i>	Five per cent.
104	STONE AND MARBLE, and articles made of stone and marble . . . . .	...	"	"
105	STRAW PLATTING, and articles made of straw, not otherwise described . . . . .	...	"	"
106	TALLOW AND GREASE, including stearine . . . . .	cwt.	20 0	"
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk . . . . .	...	...	Free.
108	TEXTILE FABRICS not otherwise described . . . . .	...	<i>ad valorem</i>	Five per cent.
109	TOILET REQUISITES not otherwise described . . . . .	...	"	"
110	TOYS, including toy-books, and requisites for all games . . . . .	...	"	"
111	UMBRELLAS, COTTON, under 20 inches . . . . .	each	0 12	"
	" " 20 inches and upwards . . . . .	"	1 0	"
	" " oiled, other than European . . . . .	"	0 12	"
	" parasols, and sunshades, all other sorts, including paper kettisals . . . . .	...	<i>ad valorem</i>	"
112	VULCANITE AND EBONITE, articles made of, not otherwise described . . . . .	...	"	"
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines . . . . .	...	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*

GENERAL DUTIES—*concl'd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	<b>Other Articles, unmanufactured and manufactured—<i>concl'd.</i></b>		<i>R a.</i>	
114	WAX, and articles made of wax, excluding candles (for which see No. 31) .	...	<i>ad valorem</i>	Five per cent.
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described . .	...	"	"
116	WOOL, raw . . . . .	...	...	Free.
	„ articles made of, including felt	...	<i>ad valorem</i>	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule . . . . .	...	"	"

SCHEDULE V.—(EXPORT TARIFF.)

Name of Article.	Rate of duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE-BEAN and RICE-DUST, which are free.	Three annas per Indian maund of 82½ avoirdupois weight.

# THE COTTON DUTIES ACT, 1894.

---

## CONTENTS.

---

### PRELIMINARY.

#### SECTIONS.

1. Title, extent and commencement.
2. Definitions.
3. Performance of duties of Customs-officers by subordinate officers.

---

### PART I.

#### EXCISE.

##### *Application of Sea Customs Act.*

4. Modifications to be made in Sea Customs Act as applied to this Part.

##### *Duties.*

5. Imposition of duties on cotton yarns produced in British Indian mills.
6. Power to Governor General in Council to fix tariff values of such yarns.
7. Delivery of monthly returns of yarn produced by millowners.
8. Assessment of duty and notice requiring payment.
9. Application of certain sections of Sea Customs Act to assessment and recovery of duties under this Act.
10. Recovery of unpaid duty.

##### *Warehousing.*

11. Licensing of warehouses for storage of yarn, and fees for same.
12. Permission to deposit yarn in warehouses.
13. Application to yarn so deposited of provisions of Chapter XI of Sea Customs Act.
14. Exemption from assessment of yarn so deposited.

##### *Inspection.*

15. Power to Collector to inspect mills, and take copies of records and accounts.
16. Information acquired to be deemed official secrets within meaning of Act XV of 1889.

*Export*

[Price five annas.]

*Cotton Duties.*

[ACT XVII

*Export and Drawback.*

SECTIONS.

17. Grant of certificate when dutiable yarn is to be exported to foreign port.
18. When certificate granted, yarns to be exempt from duty.
19. Repayment of duties paid in case of yarns exported to foreign ports.
20. Repayment of duties in case of certain cotton fabrics exported to foreign ports.
21. When such refunds may be granted.
22. Power to prohibit repayment of duty in case of exportation to certain ports.
23. No repayment of duty to be granted in certain cases.
24. Application of sections 51 and 52 of Sea Customs Act to claims under this Act.

*Offences and Penalties.*

25. Punishments for offences
26. Magistrates having jurisdiction.
27. Application of section 168 of Sea Customs Act to cases of confiscation under this Act.
28. Application of certain provisions of same Act to proceedings under this Act.
29. Power to Local Government to reverse or modify orders under this Act.

*Miscellaneous.*

30. Power to take samples.
31. Records and accounts to be kept by millowners.
32. Provisions of section 198 of Sea Customs Act to apply to proceedings under this Act.
33. Power to make rules.
34. Certain provisions of Sea Customs Act to be incorporated in this Part.
35. Application of section 10 of Tariff Act to duties under this Act.

---

PART II.

INLAND CUSTOMS DUTIES.

36. Levy of duties on cotton yarns and manufactures passing into British India from foreign territory.
37. Application of provisions of Sea Customs Act as to drawback to goods taxed under this Part.

---

THE SCHEDULE.

TARIFF VALUES OF YARNS.



1894 }

## ACT No. XVII OF 1894.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

*(Received the assent of the Governor General on the 27th  
December, 1894.)*

An Act to provide for the Imposition and  
Levy of certain Duties on Cotton Goods.

WHEREAS it is expedient to impose certain  
duties on cotton goods; It is hereby enacted as  
follows:—

### PRELIMINARY.

1. (1) This Act may be called the Cotton Duties  
Act, 1894.

Title, extent  
and com-  
mencement.

(2) It extends to the whole of British India;  
and

(3) It shall come into force at once.

2. In this Act, unless there be something repug-  
nant in the subject or context,—

Definitions.

(1) "the Principal Act" means the Sea Customs  
VIII of 1878. Act, 1878:

(2) "Chief Customs Authority" means, in the  
Presidency of Fort St. George, and the territories  
respectively under the administration of the Lieuten-  
ant-Governors of Bengal and the North-Western  
Provinces and the Chief Commissioner of Oudh, the  
Board of Revenue; in the Presidency of Bombay  
outside Sind, the Commissioner of Customs; in Sind,  
the Commissioner; in the Punjab and Burma, the  
Financial Commissioner; and elsewhere the Local  
Government or such officer as the Local Government  
may, by notification in the official Gazette, appoint in  
this behalf by name or in virtue of his office:

(3) "Collector"

(*Preliminary.—Section 3. Part I.—Excise.—Section 4.*)

(3) “Collector” means—

(a) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(b) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

(c) every officer for the time being duly authorised by the Local Government to perform all or any of the duties of a Collector under this Act:

(4) “mill” means any building or place where cotton fibre is spun or otherwise converted into yarn, or where yarn is woven or otherwise manufactured, by machinery moved otherwise than by manual labour:

(5) “warehouse” means a place licensed for the storage of goods under this Act, and includes every public or private warehouse duly appointed or licensed under section. 15 or 16 of the Principal Act, or under section 2 of the Inland Bonded Warehouses Act, 1887;

XI of 1887.

(6) “yarn” means yarn wholly or partly composed of cotton fibres; and

(7) “customs port,” “foreign port,” “vessel” and “master” have respectively the meanings defined for them in the Principal Act.

Performance of duties of Customs-officers by subordinate officers.

3. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I.

EXCISE.

*Application of Sea Customs Act.*

Modifications to be made in

4. In the application of the Principal Act or any particular

*(Part I.—Excise.—Section 5.)*

particular section or sections thereof to this Part the following modifications shall be made therein, namely:—

Sea Customs Act as applied to this Part.

- (a) “the owner of the goods” shall include the managing agent or other principal officer of a mill;
- (b) for “the bill-of-entry” or “shipping-bill” shall be substituted “the return required by this Act”;
- (c) every reference to a warehouse, or warehousing, shall be construed as referring to a “warehouse” as hereinbefore defined.

*Duties.*

VIII of 1894.

5. There shall be levied and collected at every mill in British India, upon all cotton yarns produced in such mill, a duty at the rate for the time being prescribed in the Indian Tariff Act, 1894, for the levy of duty in respect of cotton yarns imported by sea:

Imposition of duties on cotton yarns produced in British Indian mills.

Provided that no duty shall be levied upon yarns of any count commercially known as number 20 or less:

Provided also that the Governor General in Council may, by notification in the Gazette of India, exempt from duty any yarns of any count or number not exceeding 24.

*Explanation.*—Yarn is said to be “produced” within the meaning of this Act—

- (a) in the case of yarn which is reeled and bundled in the mill in which it is spun—when it is so bundled;
- (b) in the case of yarn which is woven or otherwise manufactured in the mill in which it is spun—when it is passed out of the spinning section of the mill;
- (c) in any other case—when it is issued out of the premises of the mill.

6. (1) The

## (Part I.—Excise.—Sections 6-8.)

Power to  
Governor  
General in  
Council to  
fix tariff  
values of  
such yarns.

6. (1) The Governor General in Council may from time to time, by notification in the Gazette of India, fix; for the purpose of levying the said duties, tariff values of all such yarns as aforesaid or of any particular count or counts thereof, and alter any tariff values for the time being in force.

(2) In the absence of any notification under subsection (1), the tariff values shall be those specified in the schedule to this Act.

(3) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the yarns to which it applies, but save as aforesaid all yarns shall be assessed under this Act at their real value as defined in section 30 of the Principal Act.

Delivery of  
monthly  
returns of  
yarn pro-  
duced by  
mill-owners

7. (1) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector, on or before the fifteenth day of each month, a return of all cotton yarn produced at his mill during the preceding month, whether liable to duty or not; and shall subscribe a declaration of the truth of such statement at the foot of such return.

(2) Unless otherwise prescribed by any rules under this Act, every such return shall state for each count or number of yarn the quantity produced during the preceding month under each of the three heads mentioned in the Explanation to section 5, and in the case of dutiable yarn the real value of such yarn. .

(3) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

(4) The first of such returns shall be made on or before the fifteenth day of February, 1895, and shall include all yarn produced since the commencement of this Act. .

Assessment  
of duty and  
notice re-  
quiring pay-  
ment.

8. (1) The Collector shall thereupon assess the duties, if any, payable in respect of the month to which the return relates, and unless the amount thereof

*(Part I.—Excise.—Sections 9-11.)*

thereof is immediately tendered shall cause a notice, in such form as may be prescribed by any rules under this Act, to be served on the owner requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

(2) A notice under sub-section (1) may be served on the owner of a mill by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

9. Sections 30 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act :

Application of certain sections of Sea Customs Act to assessment and recovery of duties under this Act.

Provided that the rate of duty and the tariff valuation applicable to any yarn which has not been warehoused as hereinafter provided shall be those in force at the time when the yarn was produced, and not when the return was delivered as provided by the said section 37.

10. (1) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

Recovery of unpaid duty.

(2) All sums recoverable under sub-section (1) shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (1), (2) and (3), with respect to the sums therein referred to.

*Warehousing.*

11. (1) The Chief Customs Authority may from time to time license any room or place as a warehouse for the storage of cotton goods, and for the purposes of this Act every such place shall be deemed to be a warehouse

Licensing of warehouses for storage of yarn, and fees for same.

warehouse

*Colton Duties.*

[ACT XVII

*(Part I.—Excise.—Sections 12-15.)*

warehouse and to have been duly licensed under the Principal Act.

(2) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act :

Provided that the Chief Customs Authority may remit the whole or any part of such fees or other payments in respect of any particular warehouse.

Permission to deposit yarn in warehouses.

12. (1) The owner of any mill may apply for leave to deposit in a warehouse any yarn in respect of which duty has become leviable under section 5 and which has not been issued out of the mill.

(2) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

Application to yarn so deposited of provisions of Chapter XI of Sea Customs Act.

13. All the provisions of Chapter XI of the Principal Act, so far as the same are applicable to imported goods of a similar description, shall apply to all yarn in respect of which an application has been made under section 12.

Exemption from assessment of yarn so deposited.

14. When any yarn has been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 7 for the month in which the yarn was produced, and the said yarn shall be omitted in the assessment and collection of duty.

*Inspection.*

Power to Collector to inspect mills, and take copies of records and accounts.

15. (1) The Collector, or any officer duly appointed by the Local Government in that behalf, shall have free access at all reasonable times during working hours to any mill.

(2) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take

1894.]

*Cotton Duties.*

*(Part I.—Excise.—Sections 16-18.)*

take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules thereunder.

16. (1) All such copies and extracts, and all other information acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed to be official secrets.

Information acquired to be deemed official secrets within meaning of Act XV of 1889.

(2) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889.

XV of 1889.

(3) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

*Export and Drawback.*

17. If any dutiable yarn is exported by sea to any foreign port before the return in respect of it has been delivered to the Collector under section 7, the owner of the mill in which it was produced may apply to the Collector at the port of shipment, who, on being satisfied that such yarn has actually been shipped for export, shall grant him a certificate stating the quantity and particulars of such yarn, and that it has actually been so shipped.

Grant of certificate when dutiable yarn is to be exported to foreign port.

18. When any certificate has been granted under section 17, the quantity and particulars of the yarn stated therein shall be specified as so shipped in the return made under section 7 for any month not later than that in which the yarn was shipped, and the said

When certificate granted, yarns to be exempt from duty.

goods

(Part I.—Excise.—Sections 19-21.)

goods shall be deducted in the assessment and collection of duty.

Repayment of duties paid in case of yarns exported to foreign ports.

19. When any yarn upon which duty has been paid under this Act is exported by sea from any customs port to any foreign port, such duty shall, except as otherwise herein provided, be repaid as drawback :

Provided that in every such case the yarn has not been woven into cloth or otherwise altered in character since the payment of duty, and that it is shown to the satisfaction of the Collector at the port of shipment that the duty on the said yarn has been duly paid, and that the export is made within two years from the date of payment of the duty, or within such further time as the Chief Customs Authority on sufficient cause shown may in any case determine.

*Explanation.*—Yarn, bleached or dyed or converted into sewing thread is not to be deemed to have been altered in character for the purposes of this proviso.

Repayment of duties in case of certain cotton fabrics exported to foreign ports.

20. (1) When any cotton fabrics manufactured in a mill in British India and composed in whole or in part of dutiable counts of yarn are exported by sea from any customs port to any foreign port, the exporter may apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such yarn.

(2) In every application made under sub-section (1) the applicant must state—

(a) the quantities and counts of yarns in respect of which drawback is claimed, the mill at which they were produced, and, as nearly as possible, the dates on which they were produced ;

(b) the mill at which, and, as nearly as possible, the dates on which, the fabric was manufactured.

When such refunds may be granted.

21. The drawback shall be allowed by the Collector if it is shown to his satisfaction—

(1) that the said fabric has been manufactured within



*(Part I—Excise.—Sections 22-25.)*

within twelve months of the date on which it is shipped for export ;

- (2) that the yarns in respect of which drawback is applied for have paid duty within the said twelve months.

22. The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit the payment of drawback on the exportation of yarn or cotton fabrics to any specified foreign port.

Power to prohibit repayment of duty in case of exportation to certain ports.

23. Notwithstanding anything herein contained, no drawback shall be allowed in respect of any yarn or cotton fabrics on which duty has been paid—

No repayment of duty to be granted in certain cases.

- (a) when the goods are of less value than the amount of drawback claimed, or  
(b) when the claim is for drawback amounting to less than five rupees in respect of any single shipment.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Application of sections 51 and 52 of Sea Customs Act to claims under this Act. Punishments for offences.

*Offences and Penalties.*

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively:—

- |  |  |
|--|--|
| 1. Contravening any rule made under this Act.  | Penalty not exceeding five hundred rupees.   |
| 2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any yarn liable to duty under this Act with intent to evade payment of the duty or any part thereof. | Such yarn shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the yarn. |
| 3. Omitting to make any return required by section 7 or refusing to sign or complete the same.   | Penalty not exceeding one thousand rupees.   |
|  | 4. Making  |

*(Part I.—Excise.—Section 25.)*

4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same. The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration. XLV of 1860
5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue. The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.
6. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act. Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued.
7. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered. Penalty not exceeding one thousand rupees.
8. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act. Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.
9. If any yarn in respect of which a certificate has been obtained under section 17, or any goods on the entry of which for 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 the Principal Act. Such goods, together with any vessel used in the 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

1894.]

*Cotton Duties.*

*(Part I.—Excise.—Section 25.)*

liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.

10. If any goods are entered for drawback which are of less value than the drawback claimed. Such goods shall be liable to confiscation.
11. If any yarn is found concealed in any place, box or closed receptacle in any mill and is not duly accounted for to the satisfaction of the Collector. Such yarn shall be liable to confiscation.
12. If any yarn is found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained. Such yarn shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.
13. If when any cotton goods are passed by tale or by package any omission or misdescription thereof tending to injure the revenue be discovered. 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 Collector or other officer that the variance was accidental.
14. If any Collector or other officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder; or, with intent to cause Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees.

injury

(Part I.—Excise.—Sections 26-30.)

injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act.

15. The offences described in the Principal Act, section 167, Schedule, Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods. The penalties prescribed in the same Schedule in respect of such offences respectively.

Magistrates having jurisdiction.

26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class.

Application of section 168 of Sea Customs Act to cases of confiscation under this Act.

27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.

Application of certain provisions of same Act to proceedings under this Act.

28. All the provisions of Chapter XVII of the Principal Act, except sections 169, 170, 177, 182, 184, 185, 187, 190, 191 and 193, shall apply to all proceedings under this Act.

Power to Local Government to reverse or modify orders under this Act.

29. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act, reverse or modify such decision or order.

*Miscellaneous.*

Power to take samples.

30. (1) The Collector or any officer appointed under section 15 may at any time take samples of any yarn or fabric for examination or for ascertaining the count or value thereof, or for any other necessary purpose.

(2) Every such sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector,

*(Part I.—Excise.—Sections 31-33.)*

Collector, and the proceeds accounted for to the owner.

31. The owner of every mill shall keep such records and books of account as may be prescribed by any rules under this Act.

Records and accounts to be kept by mill-owners.

32. The provisions of section 198 of the Principal Act shall apply to all proceedings for anything purporting to have been done in pursuance of this Act.

Provisions of section 198 of Sea Customs Act to apply to proceedings under this Act.

33. (1) The Governor General in Council may from time to time make rules under this Act—

Power to make rules.

(a) prescribing the form of any return required by or under this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;

(b) prescribing the form of the notice to be issued by the Collector under section 8;

(c) regulating the inspection of mills, and the powers and duties of Collectors and other officers in respect thereof;

(d) regulating the provision of warehouses under this Act, and the deposit and discharge of yarn therein and therefrom, and the powers and duties of the Collector in respect thereof;

(e) prescribing the records and books of account to be kept by owners of mills under this Act;

(f) prescribing arrangements under which the requirements of section 21 shall be deemed to have been sufficiently complied with; and

(g) generally for carrying into effect the provisions of this Act.

(2) The application of any such rule may be confined to any place or places specified therein.

34. The

*Cotton Duties.*

[ACT XVII

(Part I.—Excise—Sections 34-35. Part II.—Inland Customs Duties.—Sections 36-37.)

Certain provisions of Sea Customs Act to be incorporated in this Part. Application of section 10 of Tariff Act to duties under this Act.

34. The provisions of sections 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Part.

35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods imposed under this Act.

VIII of 1894.

PART II.

INLAND CUSTOMS DUTIES.

Levy of duties on cotton yarns and manufactures passing into British India from foreign territory.

36. (1) Duties of customs shall be levied at the rates for the time being prescribed in the Indian Tariff Act, 1894, upon cotton yarn, and upon cotton manufactures of all kinds, passing into British India out of any territory declared, under the power hereinafter in this section conferred, to be foreign territory.

VIII of 1894.

(2) The Governor General in Council may, by notification in the Gazette of India, declare that any territory situated within or bordering on, but not forming part of, British India shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor General in Council may, from time to time, by notification in the Gazette of India, prohibit or restrict the bringing of cotton yarns or cotton manufactures into British India from any such foreign territory, or may prescribe the routes by which alone they may be brought.

(4) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

Application of provisions of Sea Customs Act as to drawback to goods taxed under this Part.

37. The provisions of the Principal Act as to drawback on export shall apply to all goods upon which duty has been paid under this Part.

THE SCHEDULE.

1894.]

*Cotton Duties.*  
(*The Schedule.*)

THE SCHEDULE.  
(See section 6.)

TARIFF VALUES OF YARNS (PER POUND).

• Description of Yarns.	Tariff Values.
	Rs. A. P.
Medio, No. 40 . . . . .	0 9 6
„ „ 50 . . . . .	0 11 0
„ „ 60 . . . . .	0 12 6
and so on, one anna and a half being added to the valuation for every count of ten or part of a count of ten above No. 60.	
Mule and water—	
above No. 20 to No. 24 . . . . .	0 5 6
„ „ 24 to „ 32 . . . . .	0 7 0
„ „ 32 to „ 42 . . . . .	0 8 0
„ „ 42 to „ 52 . . . . .	0 9 6
„ „ 52 to „ 60 . . . . .	0 11 6
„ „ 60 to „ 70 . . . . .	0 13 6
„ „ 70 to „ 80 . . . . .	0 15 0
and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.	
Mule, doubled—	
above No. 20 to No. 24 . . . . .	0 6 6
„ „ 24 to „ 32 . . . . .	0 8 0
„ „ 32 to „ 42 . . . . .	0 9 0
„ „ 42 to „ 52 . . . . .	0 10 6
„ „ 52 to „ 60 . . . . .	0 12 6
„ „ 60 to „ 70 . . . . .	0 14 6
„ „ 70 to „ 80 . . . . .	1 0 0
and so on, one anna being added to the valuation for every count of ten or part of a count of ten above No. 80.	
White or bleached, doubled, all numbers . . . . .	0 12 0