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THE



**Bombay Government Gazette.**

**1878.**

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**PART IV.**

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**ACTS**

PASSED BY THE

**GOVERNMENT OF INDIA**

AND BY THE

**GOVERNMENT OF BOMBAY.**

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## PART IV.

### ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 9th January 1878, and was promulgated for general information in the *Gazette of India* on the 12th January 1878 :—

Act No. I. of 1878.

THE OPIUM ACT, 1878.

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##### SCHEDULE.

*An Act to amend the law relating to Opium.*

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

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

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

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

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 The enactments mentioned in the schedule hereto annexed shall be repealed to the extent specified in the third column of the said schedule :

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

The reference made to Bombay Regulations XXI of 1827 and XX of 1830 in Act No. VII of 1836, s. 1. shall be read as if made to the corresponding sections of this Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(b) cancel any such order.

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

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

(d) cancel any such declaration.

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

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

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

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

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

and any person who otherwise contravenes any such rule,

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

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

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

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

(a) the poppy so cultivated ;

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

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

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

shall be liable to confiscation.

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

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

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

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

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

time, by notification in the local Gazette, make rules consistent with this Act to regulate—

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

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

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

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

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

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

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

15. Any officer of any of the said departments may

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24. When any amount is due to a farmer,

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

opium-revenue from his licensee, in respect of a license, such farmer may make an application to the Collector of the District, Deputy Commissioner or other officer

authorized by the Local Government in this behalf, praying such officer to recover such amount on behalf of the applicant; and on receiving such application, such Collector, Deputy Commissioner or other officer may in his discretion recover such amount as if it were an arrear of land-revenue; and shall pay any amount so recovered to the applicant:

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

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

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

## SCHEDULE.

### ACTS OF THE GOVERNOR GENERAL IN COUNCIL.

Number and year.	Subject.	Extent of repeal.
Act XI of 1849.	A'bkári Revenue of Calcutta.	In section 5, the word "opium." In section 6, the word "opium" and the last thirty-one words. In section 15, from and including the words "except in the case" to the end of the section. In section 33, from and including the words "except opium" down to and includ-

Number and year.	Subject.	Extent of repeal.	Number and year.	Subject.	Extent of repeal.
		ing the words "each seer;" and the words "or in the case of opium as aforesaid, a reward of one rupee eight annas for each seer."	Act XXIII of 1876.	To amend the law relating to Opium.	The whole Act.
			Act VI of 1877.	For postponing the day on which the Opium Act, 1876, is to come into force.	The whole Act.
<i>Act of the Lieutenant-Governor of Bengal in Council.</i>					
Number and year.	Subject.	Extent of repeal.	Number and year.	Subject.	Extent of repeal.
Act III of 1852.	Spirituous liquors, Bombay.	Section 10, so far as it relates to opium.	Act II of 1876.	To amend Act XI of 1849, Act XXI of 1856, and Act IV (B. C.) of 1866.	In section 3, in the section substituted for section 33 of Act XI of 1849, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order."
Act XXI of 1856.	Bengal A bkári Act...	In section 28, the word "opium," Sections 34, 51, 52, 53 and 87. In section 35, the words "or opium." In section 49, the words "except opium." Section 59, so far as it relates to opium. In section 75, the words "except opium," and from and including the words "opium seized," down to the end. In section 76, from and including the words "except opium," down to and including the words "each seer;" and from and including the words "or in," down to and including the words "each seer" In paragraph 8 of section 90, the words "and opium."			In section 3, in the section substituted for section 34 of Act XI of 1849, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed." In section 10, in the section substituted for section 75 of Act XXI of 1856, the words "except opium," and from and including the words "confiscated opium" down to and including the words "general order." In section 10, in the section substituted for section 76 of Act XXI of 1856, the words "except in the case of opium," and from and including the words "and in the case of opium" down to and including the words "similarly distributed."
Act XIII of 1857.	Cultivation of the poppy and manufacture of opium.	Section 2.			
Act X of 1871.	The Northern India Excise Act.	In paragraph 5 of section 3, the word "opium" Sections 18, 65, 66, 67 and 87 In section 19, the words "or opium" Section 46, so far as it relates to opium In section 46, paragraph 3, from and including the words "as well as," down to and including the words "dealings in opium." In Section 63, the words "except opium." In section 78, the words "except opium," and paragraph 2. In section 79, from and including the words "except opium," down to and including the words "each seer," and from and including the words "or in," down to and including the words "each seer."			
Act IV of 1872.	The Punjab Laws Act.	Section 49.			
Act XXVI of 1872.	Pánjab Opium Law Amendment.	The whole Act.			
Act VI of 1873.	Transshipment of goods.	Section 7.			
Act XVI of 1875.	The Indian Tariff Act.	Section 9.			
<i>Bombay Regulations</i>					
Number and year.	Subject.	Extent of repeal.	Number and year.	Subject.	Extent of repeal.
Bombay Regulation XXI of 1827.	Duty on opium	The preamble, from and including the words "with the combined" down to and including the words "the prohibited" Chapters I, II, III and IV.			
Bombay Regulation XX of 1830.	Malwa opium	So much as has not been repealed.			

D. FITZPATRICK,  
*Secretary to the Government of India.*



# Bombay Government Gazette.

Published by Authority.

WEDNESDAY, 6TH FEBRUARY 1878.

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

## PART IV.

### ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

The following Act of the Governor of Bombay in Council received the assent of His Excellency the Governor on the 28th November 1877, and the assent of His Excellency the Governor General on the 24th January 1878, and is published for general information :—

#### BOMBAY Act No. I. of 1878.

*An Act to amend the law for regulating the Control of the Manufacture of Spirituous Liquors, and for the Realization of the Abkari Revenue in the City of Bombay.*

WHEREAS it is expedient to repeal Act XVII. of 1859, and to improve the system in force in the City of Bombay for controlling the manufacture of spirituous liquors, and for realizing the Abkari revenue; It is enacted as follows :—

#### I.—Preliminary.

1. This Act may be cited as "The City of Bombay Abkari Act."

Extent. It extends only to the City of Bombay.

2. Act XVII. of 1859 is hereby repealed: provided that any license granted under the provisions of that Act which may be in force at the date on which this Act shall come into operation, shall continue in force for such period as may be therein specified, subject to the provisions of the said Act XVII. of 1859.

IV.—3

Provided, further, that the said repeal shall not affect any act done, or any offence committed, or any proceedings commenced, or any claim which has arisen, or any penalty which has been incurred, before this Act comes into operation.

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

(1.) "Collector" means the Collector of Bombay; or any other officer specially appointed by Government for the purposes of this Act.

(2.) "Manufacture" includes every process, whether natural or artificial, by which any spirituous, fermented, or intoxicating liquor is prepared, and also every process for the rectification of liquor. Admixing is a process within the meaning of this definition.

(3.) "Toddy" means juice drawn from a cocoanut, brab, date, or any kind of palm tree, whether in its fermented or unfermented state.

(4.) "Spirituous liquor" includes spirits of wine and all liquid consisting of or containing alcohol.

(5.) "Abkari revenue" means revenue derived or derivable from any duty, fee, tax, fine, or confiscation imposed or ordered under the provisions of this Act.

#### II.—Abkari Revenue Administration.

4. The duty of collecting the Abkari revenue and of enforcing the provisions of this Act, is vested in the Collector, subject to the orders of Government; and the collection of Abkari revenue may be made by him immediately, or through farmers subject to his control, as may from time to time seem expedient.

#### III.—Drawing of Toddy.

5. No person shall draw toddy or tap any tree for the purpose of drawing toddy therefrom, except under the authority and subject to the terms and conditions of a license to be granted in this behalf by the Collector.

For every tree tapped for the purpose of drawing toddy, there shall be levied for every year in which such tree is tapped, a duty at such rates as Government may from time to time by notification in the *Bombay Government Gazette* direct.

6. Every license granted by the Collector under the last section shall specify :

- (1) The number, description and situation of the trees to be tapped ;
- (2) The period for which such license is to be enforced ;
- (3) The amount of duty to be levied in respect of each tree included in the license, and the instalments, if any, in which, and the periods at which, such duty shall be payable ; and,
- (4) Any other terms or conditions which the Collector, subject to the orders of Government, may deem fit to enforce.

#### IV.—Import of Liquor.

7. No toddy or spirituous liquor shall be conveyed into the City of Bombay from any place situated without the said City, unless

(a) it is liable to the payment of duty under the Indian Tariff Act, 1875, or any other law for the time being in force relating to the duties of customs on goods imported into British India, and the duty prescribed by such law has been paid thereon ; or

(b) such conveyance is permitted under the power next hereinafter conferred.

Subject to the orders of Government, the Collector may, from time to time,

(c) permit toddy or spirituous liquor, other than liquor liable to the payment of duty under such law as aforesaid, to be conveyed into the said City on payment of such duty as the Governor in Council from time to time directs by notification in the *Bombay Government Gazette*, and on such other terms as he thinks fit, and

(d) cancel such permission :

Provided that nothing in this section shall be deemed to affect any law for the time being in force which prohibits or restricts the importation of toddy or of any spirituous liquor into the said city, or which empowers the Governor-General in Council to prohibit or restrict such importation, or which empowers the Governor-General in Council to exempt toddy or any spirituous liquor from the whole or any part of the duties of customs to which it is liable under any law for the time being in force.

8. Except as hereinafter provided, no person shall sell, barter, or otherwise dispose of toddy unless he possesses a license issued under Bombay Act IX. of 1867 :

Provided that any person possessing a license under Section 5 of this Act for drawing toddy may sell, barter, or otherwise dispose of any toddy drawn under such license, and any person conveying any toddy under the provisions of Section 7 of this Act into the City of Bombay may sell, barter, or otherwise dispose of the same,

(a) to any person licensed to manufacture spirituous liquor under Section 9 of this Act, or

(b) to any person who possesses a license issued under Bombay Act IX. of 1867.

V.—*Manufacture of Spirituous Liquors.*

9. No spirituous liquor shall be manufactured and no person shall use, keep, or have in his possession any still or other utensil or apparatus for the manufacture of spirituous liquor, except under the authority and subject to the terms and conditions of a license to be granted in this behalf by the Collector.

For every license granted under this section such fee shall be charged as the Governor in Council shall, by notification in the *Bombay Government Gazette*, from time to time direct.

10. Every license granted by the Collector under the last section shall specify:

- (1) The place at which the liquor is to be manufactured, and the materials to be used in such manufacture;
- (2) The maximum proof strength of the liquor to be manufactured;
- (3) The period for which such license is to be in force;
- (4) Any other terms or conditions which the Collector, subject to the orders of Government, may deem fit to enforce.

11. Spirituous liquor manufactured under a license granted under Section 9 shall, if the Government so direct, be liable to a duty, varying according to the strength of the same, at such rates as the Governor in Council may from time to time, by notification in the *Bombay Government Gazette*, prescribe; and the manufacture of the same shall be subject to such supervision as the Collector may from time to time deem necessary.

VI.—*Penalties, &c.*

12. It shall be lawful for the Collector at any time to cancel any license granted by him under any of the provisions of this Act in the event of default in the payment of duty, or of any breach of any of the terms or conditions of such license.

13. Any person contravening any of the provisions of Sections 5 or 8 of this Act shall be punished with fine, which may extend to five hundred rupees for each such offence.

And any person contravening any of the provisions of Sections 7 or 9 of this Act shall be punished for each such offence with fine which may extend to one thousand rupees or with imprisonment of either description within the meaning of the Indian Penal Code, for a term which may extend to six months, or with both.

All stills, implements, utensils, and other apparatus, and all material whatever used in the manufacture of spirituous liquor contrary to any of the provisions of this Act, or to the terms or conditions of any license granted under this Act, and all spirituous liquor so manufactured, and all toddy drawn contrary to any of the provisions of this Act, or of any such license, and all spirituous liquor and toddy conveyed into the City of Bombay contrary to any of the provisions of this Act, or to any of the terms on which the same is permitted to be conveyed into the city, and the vessels, packages and coverings in which any toddy, spirituous liquor, still, utensil, implement, apparatus or material aforesaid is found, and the other contents, if any, of the vessel or package in which the same is found, and the animals, carts, vessels or other conveyances used in carrying the same shall be liable to confiscation.

14. Any officer who, without reasonable ground of suspicion, enters or searches, or causes to be searched, any building, vessel, or place,

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

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

shall for every such offence be punished with fine which may extend to five hundred rupees.

15. All offences against this Act shall be cognizable by a Presidency Magistrate; and all confiscations under this Act shall be adju-



icated by such Magistrate, and sold under his warrant.

16. All penalties and confiscations levied under this Act shall vest in Government; but a moiety of any fine may, at the discretion of the Collector, be paid to the person, or persons, through whose means the offence may have been detected: If more persons than one be entitled to the reward, it shall be divided among them in such proportions as the Collector may think fit.

VII.—Powers of Collector and of his Subordinates,

17. The Collector and any of his subordinates superior in rank to a peon, and any Police Officer superior in rank to a Constable may

(a) enter and inspect, at any time by day or by night, any shop or premises in which any licensed manufacturer or vendor carries on the manufacture or sale of toddy or of any spirituous liquor, or stores any such toddy or liquor, and examine, test, measure, or weigh any such person's stock of toddy or spirituous liquor, or materials; or

(b) enter, at any time by day or by night, any building, vessel or enclosed place in which he has reason to believe that toddy or spirituous liquor liable to confiscation under this Act is drawn, manufactured, kept, or concealed, or that any still or other utensil or apparatus for the manufacture of spirituous liquor is used, kept, or concealed contrary to the provisions of this Act; and

(c) in case of resistance break open any door and remove any other obstacle to his entry into any such shop, premises, building, vessel, or other place; and

(d) seize any toddy or spirituous liquor and any material used in the manufacture thereof, and any still, utensil, or other apparatus and any other thing which he has reason to believe to be liable to confiscation under this Act, or under any other law for the time being in force relating to Abkari revenue; and

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

18. The Collector and any of his subordinates and any officer of the Departments of Police, Customs, Salt, Opium or Revenue, or of the Bombay Port Trust, may

(a) seize in any open place, or in transit, any toddy or spirituous liquor or any other thing which he has reason to believe to be liable to confiscation under this or any other law for the time being in force relating to Abkari revenue;

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

19. All officers of the Departments of Police, Customs, Salt, Opium or Revenue, or of the Bombay Port Trust, shall, upon notice given, or request made, be legally bound to assist the Collector or any of his subordinates in carrying out the provisions of this Act.

20. The Collector or any Presidency Magistrate may issue a warrant

(a) for the arrest of any person whom he has reason to believe to have committed an offence against this or any other law relating to Abkari revenue for the time being in force, or

(b) for the search, whether by day or by night, of any building, vessel, or place in which he has reason to believe that any toddy or spirituous liquor is drawn, manufactured or sold, contrary to the provisions of this Act, or that any toddy, spirituous liquor, or other thing liable to confiscation under this or any other law for the time being in force relating to Abkari revenue is kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the law for the time being in force for the execution of warrants for arrest or search issued by a Presidency Magistrate, by a Police Officer, or by a subordinate of the Collector, or, if the officer issuing the warrant deems fit, by any other person;

Provided that no search warrant issued under this section shall be executed by an officer who is not superior in rank to a peon or constable.

21. Every person arrested and thing seized under Sections 17 or 18 shall be forwarded without delay to the officer in charge of the nearest Police-station, who shall deal with the case as one of an offence for which the Police may arrest without a warrant; and every person arrested and thing seized under Section 20 shall be forwarded without delay to the officer by whom the warrant was issued.

If the officer, to whom any person arrested or thing seized under Section 20 is forwarded, be not himself a Presidency Magistrate, he shall, after such inquiry as he thinks necessary, send such person or thing with all convenient despatch to a Presidency Magistrate, or order the immediate discharge of such person, or the release of such thing.

*VIII.—Miscellaneous.*

22. All sums due by any person on account of any fee or duty chargeable under this Act may be recovered by the Collector of Bombay in the same way as an

Fees and duty imposed by this Act may be recovered as arrears of land-revenue.

Disposal of person arrested or thing seized.

warded without delay to the officer in charge of the nearest Police-station, who shall deal with the case as one of an offence for which the Police may arrest without a warrant; and every person arrested and thing seized under Section 20 shall be forwarded without delay to the officer by whom the warrant was issued.

arrears of land-revenue may be recoverable by him under the provisions of any law at the time being in force.

23. It shall be lawful for the Collector, with the previous sanction of Government, to frame rules not inconsistent with the provisions of this Act:

(a) determining the number of licenses to be granted for the manufacture of spirituous liquor, and the places where such manufacture may be carried on;

(b) regulating the number, size and description of stills to be used in any distillery;

(c) providing for the inspection and supervision of stills and distilleries;

(d) generally for the guidance of all persons in matters connected with the enforcement of this Act:

and from time to time vary or repeal the same.

Act XVI. of 1863 not to be affected.

24. Nothing in this Act shall affect the provisions of Act XVI. of 1863.

*By order of His Excellency the Honourable the Governor in Council,*

JOHN NUGENT,

Under Secretary to Government.

*Bombay Castle, 4th February 1878.*

[Published with the ~~VW~~ Bombay Government Gazette on the 14th February 1878.]

## PART IV.

## ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

The following Act of the Governor of Bombay in Council received the assent of His Excellency the Governor on the 28th November 1877, and the assent of His Excellency the Governor General on the 24th January 1878, and is published for general information :—

## BOMBAY Act No. I. of 1878.

An Act to amend the law for regulating the Control of the Manufacture of Spirituous Liquors, and for the Realization of the Abkári Revenue in the City of Bombay.

WHEREAS it is expedient to repeal Act XVII. of 1859, and to improve the system in force in the City of Bombay for controlling the manufacture of spirituous liquors, and for realizing the Abkári revenue; It is enacted as follows :—

## I.—Preliminary.

1. This Act may be cited as "The City of Bombay Abkári Act."  
 Short Title.
- It extends only to the City of Bombay.  
 Extent.
2. Act XVII. of 1859 is hereby repealed: provided that any license granted under the provisions of that Act which may be in force at the date on which this Act shall come into operation, shall continue in force for such period as may be therein specified, subject to the provisions of the said Act XVII. of 1859:  
 Repealing Section.

Provided, further, that the said repeal shall not affect any act done, or any offence committed, or any proceedings commenced, or any claim which has arisen, or any penalty which has been incurred, before this Act comes into operation.

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

(1.) "Collector" means the Collector of Bombay; or any other officer specially appointed by Government for the purposes of this Act.  
 "Collector."

(2.) "Manufacture" includes every process, whether natural or artificial, by which any spirituous, fermented, or intoxicating liquor is prepared, and also every

process for the rectification of liquor. Admixing is a process within the meaning of this definition.

(3.) "Toddy" means juice drawn from a cocoanut, brab, date, or any kind of palm tree, whether in its fermented or unfermented state.  
 "Toddy."

(4.) "Spirituous liquor" includes spirits of wine and all liquid consisting of or containing alcohol.  
 "Spirituous liquor."

(5.) "Abkári revenue" means revenue derived or derivable from any duty, fee, tax, fine, or confiscation imposed or ordered under the provisions of this Act.  
 "Abkári revenue."

## II.—Abkári Revenue Administration.

4. The duty of collecting the Abkári revenue and of enforcing the provisions of this Act, is vested in the Collector, subject to the orders of Government; and the collection of Abkári revenue may be made by him immediately, or through farmers subject to his control, as may from time to time seem expedient.  
 Collection and management of Abkári revenue vested in the Collector.

## III.—Drawing of Toddy.

5. No person shall draw toddy or tap any tree for the purpose of drawing toddy therefrom, except under the authority and subject to the terms and conditions of a license to be granted in this behalf by the Collector.  
 License for drawing toddy.

For every tree tapped for the purpose of drawing toddy, there shall be levied for every year in which such tree is tapped, a duty.  
 Every tree tapped for the purpose of drawing toddy to be liable to duty.

duty at such rates as Government may from time to time by notification in the *Bombay Government Gazette* direct.

6. Every license granted by the Collector under the last section shall specify :

- (1) The number, description and situation of the trees to be tapped ;
- (2) The period for which such license is to be enforced ;
- (3) The amount of duty to be levied in respect of each tree included in the license, and the instalments, if any, in which, and the periods at which, such duty shall be payable ; and,
- (4) Any other terms or conditions which the Collector, subject to the orders of Government, may deem fit to enforce.

#### IV.—Import of Liquor.

7. No toddy or spirituous liquor shall be conveyed into the City of Bombay from any place situated without the said City, unless

(a) it is liable to the payment of duty under the Indian Tariff Act, 1875, or any other law for the time being in force relating to the duties of customs on goods imported into British India, and the duty prescribed by such law has been paid thereon ; or

(b) such conveyance is permitted under the power next hereinafter conferred.

Subject to the orders of Government, the Collector may, from time to time,

(c) permit toddy or spirituous liquor, other than liquor liable to the payment of duty under such law as aforesaid, to be conveyed into the said City on payment of such duty as the Governor in Council from time to time directs by notification in the *Bombay Government Gazette*, and on such other terms as he thinks fit, and

(d) cancel such permission :

Provided that nothing in this section shall be deemed to affect any law for the time being in force which prohibits or restricts the importation of toddy or of any spirituous liquor into the said city, or which empowers the Governor-General in Council to prohibit or restrict such importation, or which empowers the Governor-General in Council to exempt toddy or any spirituous liquor from the whole or any part of the duties of customs to which it is liable under any law for the time being in force.

8. Except as hereinafter provided, no person shall sell, barter, or otherwise dispose of toddy unless he possesses a license issued under Bombay Act IX. of 1867 :

Provided that any person possessing a license under Section 5 of this Act for drawing toddy may sell, barter, or otherwise dispose of any toddy drawn under such license, and any person conveying any toddy under the provisions of Section 7 of this Act into the City of Bombay may sell, barter, or otherwise dispose of the same,

(a) to any person licensed to manufacture spirituous liquor under Section 9 of this Act, or

(b) to any person who possesses a license issued under Bombay Act IX. of 1867.

#### V.—Manufacture of Spirituous Liquors.

9. No spirituous liquor shall be manufactured and no person shall use, keep, or have in his possession any still or other utensil or apparatus for the manufacture of spirituous liquor, except under the authority and subject to the terms and conditions of a license to be granted in this behalf by the Collector.

For every license granted under this section such fee shall be charged as the Governor in Council shall, by notification in the *Bombay Government Gazette*, from time to time direct.

10. Every license granted by the Collector under the last section shall specify :

(1) The place at which the liquor is to be manufactured, and the materials to be used in such manufacture :

(2) The maximum proof strength of the liquor to be manufactured :

(3) The period for which such license is to be in force :

(4) Any other terms or conditions which the Collector, subject to the orders of Government, may deem fit to enforce.

11. Spirituous liquor manufactured under a license granted under Section 9 shall, if the Government so direct, be liable to a duty, varying according to the strength of the same, at such rates as the Governor in Council may from time to time, by notification in the *Bombay Government Gazette*, prescribe ; and

the manufacture of the same shall be subject to such supervision as the Collector may from time to time deem necessary.

*VI.—Penalties, &c.*

12. It shall be lawful for the Collector at any time to cancel any license granted by him under any of the provisions of this Act in the event of default in the payment of duty, or of any breach of any of the terms or conditions of such license.

13. Any person contravening any of the provisions of Section 5 or 8 of this Act shall be punished with fine, which may extend to five hundred rupees for each such offence.

And any person contravening any of the provisions of Section 7 or 9 of this Act shall be punished for each such offence with fine which may extend to one thousand rupees or with imprisonment of either description within the meaning of the Indian Penal Code, for a term which may extend to six months, or with both.

All stills, implements, utensils, and other apparatus, and all material whatever used in the manufacture of spirituous liquor contrary to any of the provisions of this Act, or to the terms or conditions of any license granted under this Act, and all spirituous liquor so manufactured, and all toddy drawn contrary to any of the provisions of this Act, or of any such license, and all spirituous liquor and toddy conveyed into the City of Bombay contrary to any of the provisions of this Act, or to any of the terms on which the same is permitted to be conveyed into the city, and the vessels, packages and coverings in which any toddy, spirituous liquor, still, utensil, implement, apparatus or material aforesaid is found, and the other contents, if any, of the vessel or package in which the same is found, and the animals, carts, vessels or other conveyances used in carrying the same shall be liable to confiscation.

14. Any officer who, without reasonable ground of suspicion, enters or searches, or causes to be searched, any building, vessel, or place,

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

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

shall for every such offence be punished with fine which may extend to five hundred rupees.

15. All offences against this Act shall be cognizable by a Presidency Magistrate; and all confiscations under this Act shall be adjudicated by such Magistrate, and sold under his warrant.

16. All penalties and confiscations levied under this Act shall vest in Government; but a moiety of any fine may, at the discretion of the Collector, be paid to the person, or persons, through whose means the offence may have been detected. If more persons than one be entitled to the reward, it shall be divided among them in such proportions as the Collector may think fit.

*VII.—Powers of Collector and of his Subordinates.*

17. The Collector and any of his subordinates superior in rank to a peon, and any Police Officer superior in rank to a Constable may

(a) enter and inspect, at any time by day or by night, any shop or premises in which any licensed manufacturer or vendor carries on the manufacture or sale of toddy or of any spirituous liquor, or stores any such toddy or liquor, and examine, test, measure, or weigh any such person's stock of toddy or spirituous liquor, or materials; or

(b) enter, at any time by day or by night, any building, vessel or enclosed place in which he has reason to believe that toddy or spirituous liquor liable to confiscation under this Act is drawn, manufactured, kept, or concealed, or that any still or other utensil or apparatus for the manufacture of spirituous liquor is used, kept, or concealed contrary to the provisions of this Act; and

(c) in case of resistance break open any door and remove any other obstacle to his entry into any such shop, premises, building, vessel, or other place; and

(d) seize any toddy or spirituous liquor and any material used in the manufacture thereof, and any still, utensil, or other apparatus and any other thing which he has reason to believe to be liable to confiscation under this Act, or under any other law for the time being in force relating to Abkari revenue; and

(e) detain and search and, if he think proper, arrest any person whom he has

reason to believe to be guilty of any offence under this or any other law for the time being in force relating to Abkari revenue.

18. The Collector and any of his subordinates and any officer of the Departments of Police, Customs, Salt, Opium or Revenue, or of the Bombay Port Trust, may

(a) seize in any open place, or in transit, any toddy or spirituous liquor or any other thing which he has reason to believe to be liable to confiscation under this or any other law for the time being in force relating to Abkari revenue;

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

19. All officers of the Departments of Police, Customs, Salt, Opium or Revenue, or of the Bombay Port Trust, shall, upon notice given, or request made, be legally bound to assist the Collector or any of his subordinates in carrying out the provisions of this Act,

20. The Collector or any Presidency Magistrate may issue a warrant

(a) for the arrest of any person whom he has reason to believe to have committed an offence against this or any other law relating to Abkari revenue for the time being in force, or

(b) for the search, whether by day or by night, of any building, vessel, or place in which he has reason to believe that any toddy or spirituous liquor is drawn, manufactured or sold, contrary to the provisions of this Act; or that any toddy, spirituous liquor, or other thing liable to confiscation under this or any other law for the time being in force relating to Abkari revenue is kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the law for the time being in force for the execution of warrants for arrest or search issued by a Presidency Magistrate, by a Police Officer, or by a subordinate of the Collector, or, if the officer issuing the warrant deems fit, by any other person:

Provided that no search warrant issued under this section shall be executed by an officer who is not superior in rank to a peon or constable.

21. Every person arrested and thing seized under Section 17 or 18 shall be forwarded without delay to the officer in charge of the nearest Police-station, who shall deal with the case as one of an offence for which the Police may arrest without a warrant; and every person arrested and thing seized under Section 20 shall be forwarded without delay to the officer by whom the warrant was issued.

If the officer, to whom any person arrested or thing seized under Section 20 is forwarded, be not himself a Presidency Magistrate, he shall, after such inquiry as he thinks necessary, send such person or thing with all convenient despatch to a Presidency Magistrate, or order the immediate discharge of such person, or the release of such thing.

#### VIII.—Miscellaneous.

22. All sums due by any person on account of any fee or duty chargeable under this Act may be recovered as arrears of land-revenue covered by the Collector of Bombay in the same way as an arrear of land-revenue may be recoverable by him under the provisions of any law at the time being in force.

23. It shall be lawful for the Collector, with the previous sanction of Government, to frame rules not inconsistent with the provisions of this Act;

(a) determining the number of licenses to be granted for the manufacture of spirituous liquor, and the places where such manufacture may be carried on;

(b) regulating the number, size and description of stills to be used in any distillery;

(c) providing for the inspection and supervision of stills and distilleries;

(d) generally for the guidance of all persons in matters connected with the enforcement of this Act;

and from time to time vary or repeal the same.

Act XVI. of 1863 not to be affected.

24. Nothing in this Act shall affect the provisions of Act XVI. of 1863.

By order of His Excellency the Honourable the Governor in Council,

JOHN NUGENT,

Under Secretary to Government.

Bombay Castle, 4th February 1878.

[Published with the "Bombay Government Gazette" on the 21st February 1878.]

## PART IV.

## ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

The following Act of the Governor of Bombay in Council received the assent of His Excellency the Governor on the 28th November 1877, and the assent of His Excellency the Governor General on the 24th January 1878, and is published for general information :—

## BOMBAY Act No. I. of 1878.

An Act to amend the law for regulating the Control of the Manufacture of Spirituous Liquors, and for the Realization of the Abkari Revenue in the City of Bombay.

WHEREAS it is expedient to repeal Act XVII. of 1859, and to improve the system in force in the City of Bombay for controlling the manufacture of spirituous liquors, and for realizing the Abkari revenue; It is enacted as follows :—

## I.—Preliminary.

1. This Act may be cited as "The City of Bombay Abkari Act."

Short Title.

Extent,

It extends only to the City of Bombay,

2. Act XVII. of 1859 is hereby repealed: provided that any license granted

Repealing Section.

under the provisions of that Act which may be in force at the date on which this Act shall come into operation, shall continue in force for such period as may be therein specified, subject to the provisions of the said Act XVII. of 1859:

Provided, further, that the said repeal shall not affect any act done, or any offence committed, or any proceedings commenced, or any claim which has arisen, or any penalty which has been incurred, before this Act comes into operation.

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

Interpretation Section.

(1.) "Collector" means the Collector of Bombay; or any other officer specially appointed by Government for the purposes of this Act.

(2.) "Manufacture" includes every process, whether natural or artificial, by which any spirituous, fermented, or intoxicating liquor is prepared, and also every

process for the rectification of liquor. Admixing is a process within the meaning of this definition.

(3.) "Toddy" means juice drawn from a cocoanut, brab, date, or any kind of palm tree, whether in its fermented or unfermented state.

(4.) "Spirituous liquor" includes spirits of wine and all liquid consisting of or containing alcohol.

(5.) "Abkari revenue" means revenue derived or derivable from any duty, fee, tax, fine, or confiscation imposed or ordered under the provisions of this Act.

## II.—Abkari Revenue Administration.

4. The duty of collecting the Abkari revenue and of enforcing the provisions of this Act, is vested in the Collector, subject to the orders of Government; and the collection of Abkari revenue may be made by him immediately, or through farmers subject to his control, as may from time to time seem expedient.

## III.—Drawing of Toddy.

5. No person shall draw toddy or tap any tree for the purpose of drawing toddy therefrom, except under the authority and subject to the terms and conditions of a license to be granted in this behalf by the Collector.

For every tree tapped for the purpose of drawing toddy, there shall be levied for every year in which such tree is tapped, a

duty at such rates as Government may from time to time by notification in the *Bombay Government Gazette* direct.

6. Every license granted by the Collector under the last section shall specify :

- (1) The number, description and situation of the trees to be tapped ;
- (2) The period for which such license is to be enforced ;
- (3) The amount of duty to be levied in respect of each tree included in the license, and the instalments, if any, in which, and the periods at which, such duty shall be payable ; and,
- (4) Any other terms or conditions which the Collector, subject to the orders of Government, may deem fit to enforce.

#### IV.—Import of Liquor.

7. No toddy or spirituous liquor shall be conveyed into the City of Bombay from any place situated without the said City, unless

(a) it is liable to the payment of duty under the Indian Tariff Act, 1875, or any other law for the time being in force relating to the duties of customs on goods imported into British India, and the duty prescribed by such law has been paid thereon ; or

(b) such conveyance is permitted under the power next hereinafter conferred.

Subject to the orders of Government, the Collector may, from time to time,

(c) permit toddy or spirituous liquor, other than liquor liable to the payment of duty under such law as aforesaid, to be conveyed into the said City on payment of such duty as the Governor in Council from time to time directs by notification in the *Bombay Government Gazette*, and on such other terms as he thinks fit, and

(d) cancel such permission :

Provided that nothing in this section shall be deemed to affect any law for the time being in force which prohibits or restricts the importation of toddy or of any spirituous liquor into the said city, or which empowers the Governor-General in Council to prohibit or restrict such importation, or which empowers the Governor-General in Council to exempt toddy or any spirituous liquor from the whole or any part of the duties of customs to which it is liable under any law for the time being in force.

8. Except as hereinafter provided, no person shall sell, barter, or otherwise dispose of toddy unless he possesses a license issued under Bombay Act IX. of 1867 :

Provided that any person possessing a license under Section 5 of this Act for drawing toddy may sell, barter, or otherwise dispose of any toddy drawn under such license, and any person conveying any toddy under the provisions of Section 7 of this Act into the City of Bombay may sell, barter, or otherwise dispose of the same,

(a) to any person licensed to manufacture spirituous liquor under Section 9 of this Act, or

(b) to any person who possesses a license issued under Bombay Act IX. of 1867.

#### V.—Manufacture of Spirituous Liquors.

9. No spirituous liquor shall be manufactured and no person shall use, keep, or have in his possession any still or other

utensil or apparatus for the manufacture of spirituous liquor, except under the authority and subject to the terms and conditions of a license to be granted in this behalf by the Collector.

For every license granted under this section such fee shall be charged as the Governor in Council shall, by notification in the *Bombay Government Gazette*, from time to time direct.

10. Every license granted by the Collector under the last section shall specify :

(1) The place at which the liquor is to be manufactured, and the materials to be used in such manufacture :

(2) The maximum proof strength of the liquor to be manufactured :

(3) The period for which such license is to be in force :

(4) Any other terms or conditions which the Collector, subject to the orders of Government, may deem fit to enforce.

11. Spirituous liquor manufactured under a license granted under Section 9 shall, if the Government so direct, be liable to a duty, varying according to the strength of the same, at such rates as the Governor in Council may from time to time, by notification in the *Bombay Government Gazette*, prescribe ; and



the manufacture of the same shall be subject to such supervision as the Collector may from time to time deem necessary.

*Vl.—Penalties, &c.*

12. It shall be lawful for the Collector at any time to cancel any license granted by him under any of the provisions of this Act in the event of default in the payment of duty, or of any breach of any of the terms or conditions of such license.

13. Any person contravening any of the provisions of Section 5 or 8 of this Act shall be punished with fine, which may extend to five hundred rupees for each such offence.

And any person contravening any of the provisions of Section 7 or 9 of this Act shall be punished for each such offence with fine which may extend to one thousand rupees or with imprisonment of either description within the meaning of the Indian Penal Code, for a term which may extend to six months, or with both.

All stills, implements, utensils, and other apparatus, and all material whatever used in the manufacture of spirituous liquor contrary to any of the provisions of this Act, or to the terms or conditions of any license granted under this Act, and all toddy drawn contrary to any of the provisions of this Act, or of any such license, and all spirituous liquor and toddy conveyed into the City of Bombay contrary to any of the provisions of this Act, or to any of the terms on which the same is permitted to be conveyed into the city, and the vessels, packages and coverings in which any toddy, spirituous liquor, still, utensil, implement, apparatus or material aforesaid is found, and the other contents, if any, of the vessel or package in which the same is found, and the animals, carts, vessels or other conveyances used in carrying the same, shall be liable to confiscation.

14. Any officer who, without reasonable ground of suspicion, enters or searches, or causes to be searched, any building, vessel, or place,

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

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

shall for every such offence be punished with fine which may extend to five hundred rupees.

15. All offences against this Act shall be cognizable by a Presidency Magistrate; and all confiscations under this Act shall be adjudicated by such Magistrate, and sold under his warrant.

16. All penalties and confiscations levied under this Act shall vest in Government; but a moiety of any fine may, at the discretion of the Collector, be paid to the person, or persons, through whose means the offence may have been detected. If more persons than one be entitled to the reward, it shall be divided among them in such proportions as the Collector may think fit.

*VII.—Powers of Collector and of his Subordinates.*

17. The Collector and any of his subordinates superior in rank to a peon, and any Police Officer superior in rank to a Constable may

(a) enter and inspect, at any time by day or by night, any shop or premises in which any licensed manufacturer or vendor carries on the manufacture or sale of toddy or of any spirituous liquor, or stores any such toddy or liquor, and examine, test, measure, or weigh any such person's stock of toddy or spirituous liquor, or materials; or

(b) enter, at any time by day or by night, any building, vessel or enclosed place in which he has reason to believe that toddy or spirituous liquor liable to confiscation under this Act is drawn, manufactured, kept, or concealed, or that any still or other utensil or apparatus for the manufacture of spirituous liquor is used, kept, or concealed contrary to the provisions of this Act; and

(c) in case of resistance break open any door and remove any other obstacle to his entry into any such shop, premises, building, vessel, or other place; and

(d) seize any toddy or spirituous liquor and any material used in the manufacture thereof, and any still, utensil, or other apparatus and any other thing which he has reason to believe to be liable to confiscation under this Act, or under any other law for the time being in force relating to Abkari revenue; and

(e) detain and search and, if he think proper, arrest any person whom he has

reason to believe to be guilty of any offence under this or any other law for the time being in force relating to Abkari revenue.

18. The Collector and any of his subordinates and any officer of the Departments of Police, Customs, Salt, Opium or Revenue, or of the Bombay Port Trust, may

(a) seize in any open place, or in transit, any toddy or spirituous liquor or any other thing which he has reason to believe to be liable to confiscation under this or any other law for the time being in force relating to Abkari revenue;

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

19. All officers of the Departments of Police, Customs, Salt, Opium or Revenue, or of the Bombay Port Trust, shall, upon notice given, or request made, be legally bound to assist the Collector or any of his subordinates in carrying out the provisions of this Act.

20. The Collector or any Presidency Magistrate may issue a warrant

(a) for the arrest of any person whom he has reason to believe to have committed an offence against this or any other law relating to Abkari revenue for the time being in force, or

(b) for the search, whether by day or by night, of any building, vessel, or place in which he has reason to believe that any toddy or spirituous liquor is drawn, manufactured or sold, contrary to the provisions of this Act, or that any toddy, spirituous liquor, or other thing liable to confiscation under this or any other law for the time being in force relating to Abkari revenue is kept or concealed.

All warrants issued under this section shall be executed in accordance with the provisions of the law for the time being in force for the execution of warrants for arrest or search issued by a Presidency Magistrate, by a Police Officer, or by a subordinate of the Collector, or, if the officer issuing the warrant deems fit, by any other person:

Provided that no search warrant issued under this section shall be executed by an officer who is not superior in rank to a peon or constable.

21. Every person arrested and thing seized under Section 17 or 18 shall be forwarded without delay to the officer in charge of the nearest Police-station, who shall deal with the case as one of an offence for which the Police may arrest without a warrant; and every person arrested and thing seized under Section 20 shall be forwarded without delay to the officer by whom the warrant was issued.

If the officer, to whom any person arrested or thing seized under Section 20 is forwarded, be not himself a Presidency Magistrate, he shall, after such inquiry as he thinks necessary, send such person or thing with all convenient despatch to a Presidency Magistrate, or order the immediate discharge of such person, or the release of such thing.

#### VIII.—Miscellaneous.

22. All sums due by any person on account of any fee or duty chargeable under this Act may be recovered by the Collector of Bombay in the same way as an arrear of land-revenue may be recoverable by him under the provisions of any law at the time being in force.

23. It shall be lawful for the Collector, with the previous sanction of Government, to frame rules not inconsistent with the provisions of this Act:

(a) determining the number of licenses to be granted for the manufacture of spirituous liquor, and the places where such manufacture may be carried on;

(b) regulating the number, size and description of stills to be used in any distillery;

(c) providing for the inspection and supervision of stills and distilleries;

(d) generally for the guidance of all persons in matters connected with the enforcement of this Act:

and from time to time vary or repeal the same.

Act XVI of 1863 not to be affected.

24. Nothing in this Act shall affect the provisions of Act XVI. of 1863.

By order of His Excellency the Honourable the Governor in Council,

JOHN NUGENT,

Under Secretary to Government.

Bombay Castle, 14th February 1878.



# Bombay Government Gazette.

Published by Authority.

THURSDAY, 21<sup>ST</sup> FEBRUARY 1878.

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

## PART IV.

### ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th February 1878, and was promulgated for general information in the *Gazette of India* of the 16th February 1878:—

#### Act No. VI of 1878.

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

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

Preamble.

#### *Preliminary.*

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

Short title.

Extent.

It extends to the whole of British India;

Commencement.

And it shall come into force at once.

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

Interpretation-clause.

3. In this Act—

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

"Treasure."

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

"Collector."

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

#### *Procedure on finding Treasure.*

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

- (a) of the nature and amount or approximate value of such treasure;
- (b) of the place in which it was found;
- (c) of the date of the finding;

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

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

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

than four months, or later than six months, after the date of the publication of such notification ;

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

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

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

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

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

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

9. If upon such enquiry the Collector sees no reason to believe that the treasure was so hidden; or if, where a period is fixed under section eight, no suit is instituted as aforesaid within such period, to the knowledge of the Collector; or if such suit is instituted within such period, and the plaintiff's claim is finally rejected; the Collector may declare the treasure to be ownerless.

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

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

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

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

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

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

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

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

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

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

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

13. When a declaration has been made as aforesaid in respect of any treasure, and two or more persons have appeared as owners of the place where such treasure was found, or the right of any person who has so appeared and claimed is disputed by the finder of such treasure, the Collector shall retain such treasure, and shall

make an order staying his proceedings with a view to the matter being enquired into and determined by a Civil Court.

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

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

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

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

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

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

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

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

#### Penalties.

20. If the finder of any treasure fails to give the notice, or does not either make the deposit or give the security required by section four, or alters or attempts to alter such treasure so as to conceal its identity,

the share of such treasure, or the money in lieu thereof to which he would otherwise be entitled, shall vest in Her Majesty,

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

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

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

#### SCHEDULE.

Number and date of enactments.	Title or subject.	Extent of repeal.
Bengal Regulation V. of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	The whole.
Madras Regulation XI. of 1832.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on discovery of such treasure.	The whole.
Act XII. of 1838. Act IV. of 1872...	Hidden Treasure (Madras). An Act for declaring which of certain rules, laws and regulations have the force of law in the Panjáb, and for other purposes.	The whole. So far as regards Bengal Regulation V. of 1817.
Act XV. of 1874.	Laws Local Extent ...	The second schedule, so far as regards Madras Regulation XI. of 1832 and Act XII. of 1838. The fourth schedule, so far as regards Bengal Regulation V. of 1817.
Act XVII. of 1875.	An Act to consolidate and amend the law relating to the Courts in British Burma, and for other purposes.	So far as regards Bengal Regulation V. of 1817.
Act XX. of 1875.	An Act to declare and amend the law in force in the Central Provinces.	Ditto.
Act XVIII. of 1876.	Oudh Laws Act ...	Ditto.

D. FITZPATRICK,

Secretary to the Government of India.



# Bombay Government Gazette.

Published by Authority.

SATURDAY, 23RD FEBRUARY 1878.

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

## PART IV.

### ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

The following Act of the Governor of Bombay in Council received the assent of His Excellency the Governor on the 10th January 1878, and the assent of His Excellency the Governor General on the 15th February 1878, and is published for general information:—

#### Bombay Act No. II. of 1878.

*An Act to amend Bombay Act II. of 1868.*

Whereas it is expedient to amend the Bombay Ferries Act, 1868; it is enacted as follows:—

Addition of an exemption clause to Section 3 of Bombay Act II. of 1868.

1. To section three of the said Act the following clause shall be added (namely):—

“(d) Any person whom the Governor in Council shall, by notification in the *Bombay Government Gazette*, deem fit specially to exempt from payment of such tolls.”

Addition after Section 14 of Bombay Act II. of 1868.

2. After section fourteen of the said Act the following section shall be inserted:

“14A. Any person who, except as is aforesaid, shall convey for hire any animal, cart, carriage or goods

bridge on which tolls are leviable; creek between two points both of which are less than three miles distant from a bridge at which under the provisions of any law for the time being in force a toll is leviable on animals, carts, or carriages; or

“who shall convey for hire any passenger, or any palan-kin, doolee, pálná, or tonjon, or other thing across any river

and for conveying passengers, &c., near such bridge. or creek between two such points as aforesaid when under the provisions of any law for the time being in force a toll is leviable at the bridge on passengers, palankins, doolees, pálnás, tonjons, or such other thing;

“shall be liable to a penalty not exceeding five hundred rupees.”

*By order of His Excellency the Honourable the Governor in Council,*

JOHN NUGENT,

Under Secretary to Government.

*Bombay Castle, 21st February 1878.*

iv—6

## LEGISLATIVE DEPARTMENT.

## CORRIGENDA.

In Act VI.\* of 1878, published in the *Gazette of India* of the 16th instant—

\* Republished in the *Bombay Government Gazette* of 21st February 1878.

last section number, for "20," read "21":  
in margin of same section, for "19," read "20":  
in line 5 of same section, for "nineteen," read "twenty".

D. FITZPATRICK,  
*Secretary to the Government of India.*

## ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th February 1878, and was promulgated for general information in the *Gazette of India* of the 16th February 1878:—

## Act No. VI of 1878.

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

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

Preamble.

relating to treasure-trove; It is hereby enacted as follows:—

*Preliminary.*

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

Short title.

"The Indian Treasure Trove Act, 1878:"

Extent.

It extends to the whole of British India;

Commencement.

And it shall come into force at once.

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

Repeal of enactments.

Interpretation-clause.

3. In this Act—

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

"Treasure."

affixed thereto:

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

"Collector."

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

Owner.

*Procedure on finding Treasure.*

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

Notice by finder of treasure.

found, the finder shall, as soon as practicable, give to the Collector notice in writing—

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

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

(c) of the date of the finding;

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

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

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

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

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

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

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

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

8. If, upon an enquiry made under section seven, the Collector sees Time to be allowed for suit by person claiming the treasure. reason to believe that the treasure was hidden within one hundred years before the date of the finding, by a person appearing as required by the said notification and claiming such treasure, or by some other person under whom such person

claims, the Collector shall make an order adjourning the hearing of the case for such period as he deems sufficient, to allow of a suit being instituted in the Civil Court by the claimant, to establish his right.

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

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

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

the Collector may declare the treasure to be ownerless.

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

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

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

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

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

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

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

(a) allot to either party the whole or more than his share of such treasure on such party paying to the Collector for the other party such sum of

money as the Collector may fix as the equivalent of the share of such other party, or of the excess so allotted, as the case may be; or

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

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

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

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

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

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

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

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



ed to be the property of Government, and the money so deposited shall be dealt with, as far as may be, as if it were such treasure or portion.

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

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

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

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

*Penalties.*

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

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

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

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

SCHEDULE.

Number and date of enactments.	Title or subject.	Extent of repeal.
Bengal Regulation V. of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	The whole.
Madras Regulation XI. of 1832.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on discovery of such treasure.	The whole.
Act XII. of 1838. Act IV. of 1872...	Hidden Treasure (Madras) An Act for declaring which of certain rules, laws and regulations have the force of law in the Panjáb, and for other purposes.	The whole. So far as regards Bengal Regulation V. of 1817.
Act XV. of 1874.	Laws Local Extent ...	The second schedule, so far as regards Madras Regulation XI. of 1832 and Act XII. of 1838. The fourth schedule, so far as regards Bengal Regulation V. of 1817.
Act XVII. of 1875.	An Act to consolidate and amend the law relating to the Courts in British Burma, and for other purposes.	So far as regards Bengal Regulation V. of 1817
Act XX. of 1875.	An Act to declare and amend the law in force in the Central Provinces.	Ditto.
Act XVIII. of 1876.	Oudh Laws Act ...	Ditto.

D. FITZPATRICK,  
Secretary to the Government of India.

## PART IV.

[Published with the "Bombay Government Gazette" on the 7th March 1878.]

## ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

The following Act of the Governor of Bombay in Council received the assent of His Excellency the Governor on the 10th January 1878, and the assent of His Excellency the Governor General on the 15th February 1878, and is published for general information :—

## Bombay Act No. II. of 1878.

An Act to amend Bombay Act II. of 1868.

Whereas it is expedient to amend the Bombay Ferries Act, 1868; it is enacted as follows :—

Addition of an exemption clause to Section 3 of Bombay Act II. of 1868.

"(d) Any person whom the Governor in Council shall, by notification in the *Bombay Government Gazette*, deem fit specially to exempt from payment of such tolls."

Addition after Section 14 of Bombay Act II. of 1868.

"14A. Any person who, except as is aforesaid, shall convey for hire any animal, cart, carriage or goods

Penalty for conveying animal, &c., across creek or ferry near a

1. To section three of the said Act the following clause shall be added (namely):—

2. After section fourteen of the said Act the following section shall be inserted :

bridge on which tolls are leviable; creek between two points both of which are less than three miles distant from a bridge at which under the provisions of any law for the time being in force a toll is leviable on animals, carts, or carriages; or

"who shall convey for hire any passenger, or any palánkin, doolee, pálná, or tonjon, or other thing across any river or creek between two such points as aforesaid when under the provisions of any law for the time being in force a toll is leviable at the bridge on passengers, palánkins, doolees, pálnás, tonjons, or such other thing;

and for conveying passengers, &c., near such bridge.

"shall be liable to a penalty not exceeding five hundred rupees."

By order of His Excellency the Honourable the Governor in Council,

JOHN NUGENT,

Under Secretary to Government.

Bombay Castle, 21st February 1878.

## ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 13th February 1878, and was promulgated for general information in the *Gazette of India* of the 16th February 1878 :—

### Act No. VI of 1878.

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

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

Preamble.

It is hereby enacted as follows :—

#### *Preliminary.*

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

Short title.

"The Indian Treasure Trove Act, 1878:"

Extent.

It extends to the whole of British India;

Commencement.

And it shall come into force at once.

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

Repeal of enactments.

repealed to the extent mentioned in the third column of the same schedule.

Interpretation-clause.

3. In this Act—

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

"Treasure."

in the soil, or in anything affixed thereto:

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

"Collector."

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

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

Owner.

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

#### *Procedure on finding Treasure.*

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

Notice by finder of treasure.

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

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

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

(c) of the date of the finding;

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

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

Notification requiring claimants to appear.

the Collector shall, after making such enquiry (if any) as he thinks fit, take

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

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

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

Forfeiture of right on failure to appear.

as owner of the place in which it was found or otherwise, and not appearing as required by the notification issued under section five, shall forfeit such right.

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

Matters to be enquired into and determined by the Collector.

Collector shall cause the treasure to be produced before him, and shall enquire as to and determine—

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

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

8. If, upon an enquiry made under section seven, the Collector sees reason to believe that the treasure was hidden

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

seven, the Collector sees reason to believe that the treasure was hidden

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

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

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

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

the Collector may declare the treasure to be ownerless.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### Penalties.

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

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

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

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

#### SCHEDULE.

Number and date of enactments.	Title or subject.	Extent of repeal.
Bengal Regulation V. of 1817.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on the discovery of such treasure.	The whole.
Madras Regulation XI. of 1832.	A Regulation for declaring the rights of Government and of individuals with respect to hidden treasure, and for prescribing the rules to be observed on discovery of such treasure.	The whole.
Act XII. of 1838. Act IV. of 1872.	Hidden Treasure (Madras) An Act for declaring which of certain rules, laws and regulations have the force of law in the Panjáb, and for other purposes.	The whole. So far as regards Bengal Regulation V of 1817.
Act XV. of 1874.	Laws Local Extent ...	The second schedule, so far as regards Madras Regulation XI. of 1832 and Act XII. of 1838. The fourth schedule, so far as regards Bengal Regulation V. of 1817.
Act XVII. of 1875.	An Act to consolidate and amend the law relating to the Courts in British Burma, and for other purposes.	So far as regards Bengal Regulation V. of 1817.
Act XX. of 1875.	An Act to declare and amend the law in force in the Central Provinces.	Ditto.
Act XVIII. of 1876.	Oudh Laws Act ...	Ditto.

D. FITZPATRICK,  
Secretary to the Government of India.



# Bombay Government Gazette.

Published by Authority.

THURSDAY, 14<sup>TH</sup> MARCH 1878.

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

## PART IV.

### ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and was promulgated for general information in the *Gazette of India* of 9th March 1878.

Act No. VII of 1878.

#### THE INDIAN FOREST ACT, 1878.

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## SCHEDULE.

*An Act to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber.*

WHEREAS it is expedient to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber; It is hereby enacted as follows:—

## CHAPTER I.

### PRELIMINARY.

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

It shall come into force at once in the territories respectively administered by the Governor of Bombay in Council, the Lieutenant-Governors of the Lower Provinces, the North-Western Provinces, and the Panjáb (except the District of Hazára), and the Chief Commissioners of Oudh, the Central Provinces and Assam.

And any other Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the local official Gazette, this Act to all or any of the territories for the time being under its administration.

On and from the date on which this Act comes into force in any of the said territories, the enactments mentioned in the schedule hereto annexed shall be repealed in such territories. But all rules made under or validated by any of the said enactments and in force at the date of such repeal shall, so far as they are consistent with this Act, be deemed to have been made and published hereunder.

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

"Forest-Officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered by the Governor General in Council or the Local Government in this behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or to do anything required by this Act or any rule made under this Act to be done by a Forest-officer:

"Tree." "Tree" includes bamboos, stumps and brushwood:

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood whether cut up, or fashioned or hollowed-out for cart-wheels, mortars, canoes or other purposes or not:

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say—  
minerals (including limestone and laterite), surface-soil, trees, timber, grass, peat, canes, creep-

ers, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, shells, skins, tusks, bones and horns:

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act:

"Cattle" includes elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids:

"River" includes streams, canals, creeks and other channels, natural or artificial.

## CHAPTER II.

### OF RESERVED FORESTS.

3. The Local Government may, from time to time, constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government may publish a notification in the local official Gazette—

(a) declaring that it is proposed to constitute such land a Reserved Forest:

(b) specifying the limits of such forest; and

(c) appointing an officer (hereinafter called "the Forest Settlement Officer") to enquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person in or over any land comprised within such limits, or in or over any forest-produce, and to deal with the same as provided in this chapter.

*Explanation 1.*—For the purpose of clause (b) of this section it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

The officer appointed under clause (c) of this section shall ordinarily be a person not holding any forest-office except that of Forest Settlement officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a person holding any Forest-office except as aforesaid, to perform the duties of a Forest Settlement Officer under this Act.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired in or over the land comprised in such notification except by succession or under a grant or contract in writing made or entered into by or on behalf of Government or some person in whom such right was vested



when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country in every town and village in the neighbourhood of the land comprised therein, a proclamation:—

- (a) specifying the limits of the proposed forest;
- (b) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and
- (c) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right mentioned in section four or five either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

7. The Forest Settlement Officer shall take down in writing all statements made under section six, and shall, at some convenient place, enquire into all claims duly preferred under that section and the existence of any rights mentioned in section four or five and not claimed under section six, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

- (a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same; and
- (b) the powers of a Civil Court in the trial of suits.

9. Rights in respect of which no claim has been preferred under sections six, and of the existence of which no knowledge has been acquired by enquiry under section seven, shall be extinguished, unless before the notification under section nineteen is published, the person claiming them satisfies the Forest Settlement Officer that he had sufficient cause for not preferring such claim within the period fixed under section six.

10. In the case of a claim to a right in or over any land, other than a right of way or pasture or to forest-produce or a water-course, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land or partly in land and partly in money.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,

(a) the name, father's name, caste, residence and occupation of the person claiming the right,

(b) the designation, position and area of all fields or groups of fields, (if any), and the designation and position of all buildings (if any) in respect of which the exercise of such rights is claimed.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted. For this purpose the Forest Settlement Officer may—

(a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right of pasture or to forest-produce (as the case may be) to the extent so admitted; or

(b) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient, for the purposes of the claimants; or

(c) record an order, continuing to such claimants a right of pasture or to forest-produce (as the case may be) to the extent so admitted, at such

seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

16. Any person who has made a claim under this Act, or any Forest Officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy Commissioner, as the Local Government may from time to time, by notification in the local official Gazette, appoint by name, or as holding an office, to hear appeals from such orders;

Provided that if the Local Government establishes (as it is hereby empowered to do) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government, such appeals shall be presented to such Court.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it without delay to the authority competent to hear the same.

If the appeal be to an officer appointed under section sixteen, it shall be heard in the manner prescribed for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest Court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal and shall give notice thereof to the parties and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

18. The Local Government, or any person who has made a claim under this Act, may appoint any person to appear, plead and act on its or his behalf before the Forest Settlement Officer or the appellate officer or Court in the course of any inquiry or appeal under this Act.

19. When the following events have occurred (namely),—

(a) the period fixed under section six for preferring claims has elapsed, and all claims (if any)

made within such period have been disposed of by the Forest Settlement Officer; and

(b) if such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(c) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1879, have become vested in the Government, under section sixteen of that Act,

the Local Government may publish a notification in the local official Gazette specifying definitely, according to boundary marks erected or otherwise, the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the country to be published in every town and village in the neighbourhood of the forest.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made under section fourteen or seventeen, and may, for this purpose, rescind or modify any order made under section fourteen or seventeen, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

22. No right of any description shall be acquired in or over a Reserved Forest, except by succession or under a grant or contract in writing made by or on behalf of the Government or of some person in whom such right was vested when the notification under section nineteen was issued.

23. Notwithstanding anything contained in section twenty-two, no right continued under section fourteen, clause (c), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

24. The Forest-officer may, from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf

stop any public or private way or water-course in a Reserved Forest, provided that a substitute for the way or water-course so stopped which the Local Government deems to be reasonably convenient already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

Acts prohibited in such forests. 25. Any person who—

(a) makes any fresh clearing prohibited by section five, or

(b) is in situ in a Reserved Forest, or kindles any fire in a manner as to endanger the same;

(c) kindles, keeps, or carries any fire except at such seasons as the Forest-officer may from time to time notify in this behalf;

(d) trespasses or pastures cattle or permits cattle to trespass;

(e) causes any damage by neglecting any tree or cutting or dragging timber in felling;

(f) fells, girdles, lops, taps or burns timber; strips off the bark or leaves from, or damages, the same;

(g) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process, or removes any forest-produce;

(h) clears or breaks up any land for cultivation or any other purpose; or,

(i) in contravention of any rules which the Local Government may from time to time prescribe, kills or catches elephants, hunts, shoots, fishes, poisons water, or sets traps or snares;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both in addition to such compensation for damage done to the forest as the convicting Court may direct to be paid.

Nothing in this section shall be deemed to prohibit (a) any act done by permission in writing of the Forest-officer, or under any rule made by the Local Government; or (b) the exercise of any right continued under section fourteen, clause (c), or created by grant or contract in writing made by or on behalf of Government under section twenty-two.

Whenever fire is caused wilfully, or by gross negligence, in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights to pasture or to forest-produce shall be suspended for such period as it thinks fit.

26. The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act, shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved, but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

## CHAPTER III

### OF VILLAGE-FORESTS.

27. The Local Government may, from time to time, assign to any village community the rights of formation of village forests. Government to or over any land which has been constituted a reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may from time to time make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber, or other forest-produce or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests shall (in far as they are consistent with the rules so made) apply to Village-forests.

## CHAPTER IV.

### OF PROTECTED FORESTS.

28. The Local Government may from time to time, by notification in the local official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which the Government has proprietary rights, or to the whole or part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the forest-land and waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be correct until the contrary is proved or presumed to be.

Provided that, if in the case of any forest-land such enquiry and record are necessary, but that they will occupy such length of time, that the rights of Government will in the meantime be endangered, the Local Government may (pending such enquiry and record) declare such forest-land to be a protected forest, but so as not to affect any existing rights of individuals or communities.

29. The Local Government may, from time to time, by notification in the local official Gazette,—

- (a) declare any class of trees in a protected forest, or any trees in any forest, to be reserved from a date fixed by such notification;
- (b) declare that a portion of such forest be closed, for such term not exceeding twenty years as the Local Government thinks fit, and that the

rights of private persons (if any) over such portion shall be suspended during such term: provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion so closed;

(c) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subsection to any manufacturing process or removal of any forest-produce, in any such forest, and the breaking up or clearing for cultivation, and breaking up or clearing of land, for building, for herding cattle or for any other purpose, any land in any such forest; and

(d) alter or cancel such declaration or prohibition.

30. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district of every notification issued under section twenty-nine, to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

31. The Local Government may from time to time make rules to regulate the following matters:—

(a) the cutting, sawing, conversion and removal of trees and timber, and the collection, manufacture and removal of forest-produce from protected forests;

(b) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take trees, timber or other forest-produce, for their own use, and the production and return of such licenses by such persons;

(c) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade and the production and return of such licenses by such persons;

(d) the payments (if any) to be made by the persons mentioned in clauses (b) and (c) of this section for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(e) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(f) the examination of forest-produce passing out of such forests;

(g) the clearing and breaking up of land for cultivation or other purposes in such forests;

(h) the protection from fire of timber lying in such forests and of trees reserved under section twenty-nine;

(i) the cutting of grass and pasturing of cattle in such forests;

(j) killing or catching elephants, hunting, shooting, fishing, poisoning water, and setting traps or snares in such forests;

(k) the protection and management of any portion of a forest closed under section twenty-nine;

(l) the exercise of rights referred to in section twenty-eight.

32. Any person who commits any of the following offences:—

(a) fells, girdles, lops, taps or burns any tree reserved under section twenty-nine, or strips off the bark or leaves from, or otherwise damages, any such tree;

(b) contrary to any prohibition under section twenty-nine, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(c) contrary to any prohibition under section twenty-nine, breaks up or clears for cultivation or any other purpose any land in any protected forest;

(d) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section twenty-nine, whether standing, fallen or felled, or to any closed portion of such forest;

(e) leaves burning any fire kindled by him in the vicinity of any such trees or closed portion;

(f) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(g) permits cattle to damage any such tree;

(h) infringes any rule made under section thirty-one,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

33. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-one, or (except as regards any portion of a forest closed under section twenty-nine) in the exercise of any right recorded under section twenty-eight.

## CHAPTER V.

### FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

34. Within twelve months from the date on which this Act comes into force in the territories administered by any local Government such Government shall after consideration of the rights of the Government and private persons in all forest-lands or waste-lands then under its executive control for purposes of Forest Conservancy, determine which of such lands (if any) can, according to justice, equity and good conscience, be classed as Reserved Forests or Protected Forests, under this Act, and declare by notification in the local official Gazette, any lands so classed to be Reserved or Protected Forests as the case may be.

Provided that such declaration shall not affect any rights of the Government or private persons to or over any land or forest-produce in any such forest, which have, previous to the date of such declaration, been enquired into, settled and recorded in a manner which the Local Government thinks sufficient.

Provided also that if any such rights have not on such date been so enquired into, settled and recorded, the Local Government shall direct that the same shall be enquired into, settled and recorded in the manner provided by this Act for Reserved or Protected Forests, as the case may be, and until such enquiry, settlement and record have been completed, no such declaration shall abridge or affect such rights.

#### CHAPTER VI.

##### OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. The Local Government may from time to time, by notification in the local official Gazette, regulate or prohibit in any forest or waste-land—

(a) the breaking up or clearing of land for cultivation;

(b) the pasturing of cattle;

(c) the firing or clearing of the vegetation; when such regulation or prohibition appears necessary for any of the following purposes:—

*First.*—For protection against storms, winds, rolling stones, floods and avalanches;

*Second.*—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel;

*Third.*—For the maintenance of a water-supply in springs, rivers and tanks;

*Fourth.*—For the protection of roads, bridges, railways and other lines of communication;

*Fifth.*—For the preservation of the public health;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any forest or waste-land, such work as it thinks fit.

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under

that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The net profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

37. In any case under this chapter in which the local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

38. The owner of any land or, if there be more than one owner thereof, the owners of shares therein amounting in the aggregate to at least two-thirds thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

(a) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon, or

(b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

#### CHAPTER VII.

##### OF THE DUTY ON TIMBER.

39. The Local Government, with the previous sanction of the Governor General in Council, may levy a duty in such manner, at such places, and at such rates, as it may from time to time prescribe by notification in the local official Gazette, on all timber—

(a) which is produced in British India, and in respect of which the Government has any right,

(b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber which, at the time when this Act comes into force in any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act.

40. Nothing in this chapter shall be deemed to limit the amount (if any) chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit in the same manner as duty is levied.

## CHAPTER VIII.

### OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may, from time to time, make rules to regulate the transit of all timber and other forest-produce.

Such rules may (among other matters)—

(a) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(b) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same or otherwise than in accordance with the conditions of such pass;

(c) provide for the issue, production and return of such passes and for the payment of fees therefor;

(d) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee, royalty, or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(e) provide for the establishment and regulation of depôts, to which such timber or other produce shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; and the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôts;

(f) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(g) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

which prohibit absolutely or subject to conditions, within specified local limits, the establishment of

saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(i) regulate the use of property-marks for timber, and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

42. The Local Government may by such rules prescribe, as penalties for the infringement thereof, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, or after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

## CHAPTER IX.

### OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. All timber found adrift, beached, stranded, or sunk; all wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered, or defaced by fire or otherwise, and

in such areas as the Local Government directs, all unmarked wood and timber

shall be deemed to be the property of Government unless and until any person establishes his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.

The Local Government may, by notification in the local official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

46. Public notice shall from time to time be given by the Forest-officer of timber collected under section forty-five. Notice to claimants of drift-timber. Such notice shall contain a description of the timber and shall require any person claiming the same to present to such officer within a period not less than two months from the date of such notice a written statement of such claim.

47. When any such statement is presented as aforesaid, the Forest officer may, after making such inquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant. Procedure on claim preferred to such timber.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section. On rejection of claim to such timber, claimant may institute suit.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

48. If no such statement is presented as aforesaid or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him, and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person free from all encumbrances. Disposal of unclaimed timber.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under section forty-five, and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently. Government and its officers not liable for damage to such timber.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to

receive it such sums on account thereof as may be due under any rule made in pursuance of section fifty-one.

51. The Local Government may from time to time make rules to regulate the following matters (namely):— Power to make rules and prescribe penalties.

(a) the salving, collection and disposal of all timber mentioned in section forty-five;

(b) the use and registration of boats used in salving and collecting timber;

(c) the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;

(d) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

## CHAPTER X.

### PENALTIES AND PROCEDURE.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence may be seized by any Forest-officer or Police-officer. Seizure of property liable to confiscation.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made: Application for confiscation.

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

53. Upon the receipt of any such report the Magistrate shall, with all convenient dispatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law. Procedure thereupon.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any forest offence, shall be liable to confiscation. Forest-produce, tools, &c., when liable to confiscation.

Such confiscation may be in addition to other punishment prescribed for such offence.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed, shall, if non-Confiscation, be the property of Government. Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.



ment or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

58. The officer who made the seizure under section fifty-two or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of any order passed under section fifty-four, fifty-five or fifty-six, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all incumbrances.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary marks.

(a) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person, or

(b) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(c) alters, moves, destroys or defaces any boundary-mark of any forest or waste-land to which the provisions of this Act are applied,

shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV. of this Act, unless such act has been prohibited under section twenty-nine, clause (c).

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

65. The Magistrate of the District, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily, under the Code of Criminal Procedure, any forest-offence punishable only with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees, or both.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

67. The Local Government may from time to time, by notification in the local official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable sus-

Power to compound offences.

Operation of other laws not barred.

Power to try offences summarily.

Power to prevent commission of offence.

Saving of power to release property seized.

Property when to vest in Government.

Appeal from orders under sections 54, 55 and 56.

Procedure as to perishable property seized under section 52.

Procedure when offender not known, or cannot be found.



picion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-two a sum of money by way of compensation for any damage which may have been committed, and to release any property which has been seized as liable to confiscation on payment of the value thereof as estimated by such officer.

On the payment of such sum of money or such value or both as the case may be to such officer, the accused person, if in custody, shall be discharged, the property seized shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt such person from prosecution on the same facts under any other law for the time being in force.

68. When in any proceedings taken under this Act, or in consequence of any thing done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

Presumption that forest-produce belongs to Government.

## CHAPTER XI.

### CATTLE-TRESPASS.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

70. The Local Government may from time to time, by notification in the local official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say:—

For each elephant	...	...	ten rupees.
For each buffalo or camel	...	...	two "
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	...	...	one "
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	...	...	eight annas.

## CHAPTER XII.

### OF FOREST-OFFICERS

71. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say:—

Local Government may invest Forest-officers with certain powers.

(a) power to enter upon any land and to survey, demarcate, and make a map of the same;

(b) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(c) power to issue a search-warrant under the Code of Criminal Procedure;

(d) power to hold an enquiry into forest-offences and, in the course of such enquiry, to receive and record evidence.

Any evidence recorded under clause (d) of this section shall be admissible in any subsequent trial before a Magistrate, provided that it has been taken in the presence of the accused person.

72. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

Forest-officers deemed public servants.

73. No suit shall lie against any public servant for anything done by him in good faith under this Act.

Indemnity for acts done in good faith.

74. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

Forest officers not to trade.

## CHAPTER XIII.

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75. The Local Government may from time to time make rules—

Additional powers to make rules.

(a) to prescribe and limit the powers and duties of any Forest-officer under this Act;

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

(c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(d) generally to carry out the provisions of this Act.

76. Any person breaking any rule under this Act, for the breach of which no special penalty is provided, shall be punished with imprisonment for a term which may extend to one month, or fine which may extend to five hundred rupees, or both.

Penalties for breach of rules.

77. All rules made by the Local Government under this Act shall be published in the local official Gazette, and shall thereupon, so far as they are consistent with this Act, have the force of law:

Rules when to have force of law.

Provided that no rule made under section twenty-seven, thirty-one or forty-one shall be so published without the previous sanction of the Governor General in Council.

## CHAPTER XIV.

## MISCELLANEOUS.

78. Every person who exercises any right in a Reserved or Protected Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and

every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(a) in extinguishing any fire occurring in such forest;

(b) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(c) in preventing the commission in such forest of any forest-offence; and

(d) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

79. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Local Government may from time to time either

(a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(b) issue such regulations for the management of the forest, waste-land or produce by the person jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Local Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may from time to time, by notification in the local official Gazette, declare that any of the provisions contained in chapters II. and IV. of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

80. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local

Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

81. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

82. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sales shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

83. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

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(See section 1)

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Number and year of Act or Regulation.	Title.	Extent of Repeal.
Act VII. of 1865	An Act to give effect to Rules for the management and preservation of Government-forests.	So much as has not been repealed.
Act VII. of 1869	An Act to give validity to certain Rules relating to forests in British Burma.	The whole.
Act XIII. of 1873	An Act to amend the law relating to timber floated down the rivers of British Burma.	So much as has not been repealed.
Regulation IX. of 1874.	The Arakan Hill District Laws Regulations, 1874	So far as it relates to Act VII of 1865 and VII of 1869.

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

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and was promulgated for general information in the *Gazette of India* of 9th March 1878.

Act No. VIII. of 1878.

## SEA CUSTOMS ACT, 1878.

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*An Act to consolidate and amend the law relating to the levy of Sea Customs-duties.*

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

Preamble.

## CHAPTER I.

## PRELIMINARY.

1. This Act may be called "The Sea Customs Act, 1878."  
 Short title. Act, 1878."  
 It extends to the whole of British India, and shall come into force on the first day of April 1878.  
 Local extent. and shall come into force on the first day of April 1878.  
 Commencement. 1878.
2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein.  
 Repeal of enactments. hereto annexed are repealed to the extent specified therein.
- All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.  
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- All appointments, rules, declarations, exemptions and delegations made, powers conferred, forms and conditions prescribed, values, fees, rates, and periods fixed, and notifications, instructions, directions, prohibitions, passes and licenses issued, under any Act hereby repealed shall if the same are in force at the time this Act comes into force, be deemed to have been respectively made, conferred, prescribed, fixed and issued under this Act, in so far as they are consistent herewith.  
 Saving of appointments, &c. made, powers conferred, forms and conditions

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

(a) "Chief Custom-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters relating to Sea-customs in any place in which this Act operates:

(b) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies:

(c) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

(d) "Customs-port" means any place except Aden declared under section 11 to be a port for the shipment and landing of goods:

(e) "Foreign Port" means Aden and any place beyond the limits of British India:

(f) "Vessel" includes anything made for the conveyance by water of human beings or property.

(g) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not: or proceeding from or to a Customs Port to or from a place declared to be port under section 12:

(h) "Master" when used in relation to any vessel means any person, except a pilot or Harbour Master, having command or charge of such vessel:

(i) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port:

(j) "Warehouse" denotes any place appointed or licensed under section 15 or section 16.

4. When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

5. Anything which a Master is required or empowered to do under this Act may, with the express or implied consent of such Master and the approval of the Customs-collector, be done by a ship's agent.

## CHAPTER II.

### APPOINTMENT AND POWERS OF OFFICERS, &C.

6. The Local Government of every place in which duties of sea-customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

7. The Local Government may delegate to any officer of Customs any of the powers vested in it by the first clause of section 6.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

8. At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

9. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act,

(a) prescribing and limiting the powers and duties of officers of Customs,

(b) regulating the delegation of their duties by such officers; and

(c) generally to carry out the provisions of this Act.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

## CHAPTER III.

### APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. The Local Government may from time to time, by notification in the official Gazette,

(a) declare the places within the territories administered by it which alone shall be Ports for the shipment and landing of goods;

(b) declare the limits of such Ports;

(c) appoint proper places therein to be Wharves for the landing and shipping of goods, or of particular classes of goods;

(d) declare the limits of any such Wharf;



(e) alter the name of any such Port or Wharf; and

(f) declare what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

12. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

13. The Governor General in Council may from time to time direct, by notification in the *Gazette of India*, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated for any of the purposes of this Act as goods imported from or exported to a Customs-port as the case may be.

14. The Local Government may from time to time declare, by notification in the official *Gazette*, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

15. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof, and may cancel such appointment.

16. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited as aforesaid.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as if from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Every license granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the license, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-Officer.

17. The Chief Customs-Authority may from time to time appoint, in or near any Customs-port, stations or limits at, or within which vessels arriving at, or departing from, such Port shall bring to for the boarding or landing of officers of Customs, and may, unless separate provision therefore has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall anchor or moor.

## CHAPTER IV.

### PROHIBITIONS AND RESTRICTIONS OF IMPORTATION AND EXPORTATION.

18. No goods specified in the following Prohibitions. clauses shall be brought, whether by land or sea, into British India :—

(a) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire :

(b) counterfeit coin : or coin which purports to be Queen's coin of India, or to be coin made under the Native Coinage Act, 1876, but which is not of the established standard in weight or fineness :

(c) any obscene book, pamphlet, paper, drawing, painting, representation, figure or article :

(d) articles bearing any names, brands or marks being or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India, and not made by such manufacturers.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India.

## CHAPTER V.

### LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Except as hereinafter provided, Customs-duties shall be levied at such rates as may be prescribed by or under any law for the time being in force, on—

(a) goods imported or exported by sea into or from any Customs-port from or to any Foreign Port ;

(b) opium, salt, or salted fish imported by sea from any Customs-port into any other Customs-port ;

(c) goods brought from any Foreign Port to any Customs-port, and without payment of duty, there transhipped for, or thence carried to, and imported at any other Customs-port ; and

(d) goods brought in bond from one Customs-port to another :

Provided that no such duties shall be levied on goods belonging to the Government.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were

entirely composed of such article, or if composed of more than one article liable to duty then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

22. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which Customs duties are by law imposed, and alter any such values fixed by any Tariff Act for the time being in force.

23. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port therein, from the whole or any part of the Customs-duties leviable on such goods.

The Local Government may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature, to be stated in such order, any goods on which Customs-duties are leviable.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

25. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

26. Any goods produced or manufactured in British India which have been exported therefrom, and on the exportation of which any drawback of excise has been received shall, on being imported into any Customs-port, be subjected, unless the Chief Customs-Authority in any particular case otherwise directs by special order, to payment of excise duty, at the rate to which goods of the like kind and quality are liable at such port.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in British India shall be subject to the

same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs-port and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place, from which they are entitled to be admitted duty-free.

28. Provisions and stores produced or manufactured in British India, required for use on board of any vessel proceeding to any Foreign Port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

29. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, as the case may be, state the real value, quantity, and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity, or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity, or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

Provided that, if the owner makes and subscribes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

30. For the purposes of this Act the real value shall be deemed to be—

(a) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation as the case may be, without any abatement or deduction whatever, except (in the case of goods

imported) of the amount of the duties payable on the importation thereof: or,

(b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

31. Goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill-of-entry or shipping-bill, the goods shall be assessed in accordance therewith.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill-of-entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the value thereof as estimated by him, and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the local official Gazette, or some local newspaper and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day, to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

33. If, on the first examination of any such goods under section 31, the owner thereof, states in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner—

(a) the real value of such goods may be fixed on appraisal by an officer of Customs and the duty may be assessed on the value so fixed; or

(b) the goods may, after due notice in the local official Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill-of-entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall if the owner thereof so desires be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

35. No abatement of duty on account of damage shall be allowed on wines, spirit or beer, or on any other articles on which duties are levied on quantity and not on value.

36. Except as provided in section 94, no amendment of a bill of entry or shipping-bill relating to goods assessed for duty on the declared value, quantity, or description thereof shall be allowed after such goods have been removed from the Custom-house.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86:

Provided that when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant.

Provided also that if such goods are warehoused and re-assessed under section 115 of this Act, the rate and valuation applicable thereto shall be the rate and valuation in force at the time when application is made to clear such goods for home-consumption.

*Explanation.*—A bill of entry shall for the purposes of this section be deemed to be delivered when it is first presented to the proper officer of Customs.

38. The rate of duty and tariff valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping-bill of such goods is delivered under section 137.

39. When Customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity, or description on the part of the owner, or when any such duty, or charge after having been levied, has been owing to any such cause erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

40. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of Customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from them in respect of such duties and charges.

## CHAPTER VI.

### DRAWBACK.

42. When any goods, capable of being easily identified, which have been imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, are re-exported by sea from such Customs-port to any Foreign Port, or as provisions or stores for use on board a ship proceeding to a Foreign Port,

seven-eighths of such duties shall, except as otherwise hereinafter provided, be repaid as drawback:

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

43. When any goods having been charged with import-duty at one Customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into British India.

44. A drawback of the whole of the Customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	<i>Gals.</i>
For every Admiral ..	1,260
Vice-Admiral ...	1,050
Rear-Admiral ...	840
Captain of 1st and 2nd rate ...	630
Captain of 3rd, 4th and 5th rate ..	420
Captain of an inferior rate ...	210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon ...	105

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the Port of shipment, to be shipped under

their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

46. The Customs-collector may permit the transfer of any such wine or spirit from one Naval officer to another. *Transfer of wine or spirit from one Naval officer to another.* or spirit from one Naval officer to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity;

or may permit the transshipment of any such wine or spirit from one vessel to another for the use of the same Naval officer;

or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

47. Provisions and stores for the use of Her Majesty's Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or re-landed and warehoused, free of duty; *Provisions and stores for Her Majesty's Navy.*

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

48. The provisions of sections 44, 45, 46 and 47 as to officers of Her Majesty's Navy apply also to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and the rules prescribed by section 47 as to provisions and stores for the use of Her Majesty's Navy apply also to provisions and stores for the use of such Marine or Survey. *Indian Marine and Marine-survey.*

49. The Governor General in Council may from time to time, by notification in the *Gazette of India*, *Power to declare what goods are identifiable,*

(a) declare what goods shall, for the purposes of this chapter, be deemed to be capable of being easily identified; and

(b) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port. *and may prohibit drawback in case of specified Foreign Port.*

50. Notwithstanding anything hereinbefore contained, no drawback shall be allowed—

(a) upon goods not included in the export-manifest, or

(b) where the goods to be exported are of less value than the amount of drawback claimed, or

(c) where the claim is for drawback amounting, in respect of any single shipment, to

less than five rupees, and the Customs-collector thinks fit to reject it, or

(d) on salt, salted fish, or opium.

51. No drawback shall be allowed unless the claim to receive such drawback be made established at the time of re-export. *Time to claim drawback.*

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment. *When payment made.*

52. Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon. *Declaration by parties claiming drawback.*

## CHAPTER VII.

### ARRIVAL AND DEPARTURE OF VESSELS.

#### *Arrival and entry of vessel inwards.*

53. The Local Government may, by notification in the local official Gazette, fix a place in any river or Port, beyond which no vessel arriving shall pass until a manifest has been delivered to the Pilot, officer of Customs or other person duly authorized to receive the same. *Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered.*

If, in any river or Port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same. *Delivery of manifest when vessel anchors below place so fixed.*

54. If any vessel arrives at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same. *Delivery of manifest where no place has been so fixed.*

55. Every manifest shall be signed by the Master, shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-Authority may from time to time direct. *Signature and contents of manifest.*

The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,

and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs.

Except as herein provided no import manifest shall be amended.

56. The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

57. No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as herein provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry.

58. The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

59. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority.

60. Notwithstanding anything contained in sections 53, 54, 57, or 58, the Customs-collector may accept from the ship's agent in lieu of the Master delivery of the manifest or of any other document required by those sections to be delivered by the Master.

Entry out-wards, port-clearance and departure of vessels.

61. No vessel shall take on board any part of her export-cargo, until a written application for entry of such vessel outwards subscribed by the

Master of such vessel, has been made to the Customs-collector or before an order has been given thereon by such officer for such entry.

Every application made under this section shall specify the name, tonnage, and national character of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

62. No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

And no pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

63. Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel.

The Master shall, at the time of applying for port-clearance—  
 (a) deliver to the Customs-collector a manifest in duplicate in such form as may from time to time be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel, and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped;

(b) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the General instructions of such Chief Customs-Authority requires; and

(c) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import-manifest shall *mutatis mutandis* apply also to export manifests delivered under this section.

64. The Customs-collector may refuse port-clearance to any vessel until

(a) the provisions of section 63 are complied with;

(b) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, and all duties payable in respect of any goods shipped therein have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(c) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same.

(d) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the

effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import-cargo in respect of such goods.

A ship's agent delivering a declaration under clause (c) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a ship's agent delivering a declaration under clause (d) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63 and if necessary of clauses (b) and (c) and (d) of section 64 have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest of other documents specified in section 63.

## CHAPTER VIII.

### GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such Port.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.

68. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold, and mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

70. Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods, other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or water-borne to be shipped or discharged from any vessel in any Customs-port, except in the presence of an officer of Customs.

71. When an officer of Customs is deputed under section 67 to re-charge and shipment of cargo, under section 67 to remain on board a vessel, the tonnage of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred,

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

In calculating any period allowed, or any charge made, under this section, the period (if any) during which a vessel after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master, shall be deducted.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any Customs-port be discharged from any vessel, or be shipped or water-borne to be shipped—

Goods not to be landed, &c., on Sundays or holidays, without permission, nor except within fixed hours.



(a) on any Sunday or on any holiday or day on which the discharge or shipping of cargo, as the case may be, is prohibited by the Chief Customs-Authority;

(b) on any day, except between such hours as such authority from time to time appoints by notification in the official Gazette.

73. No goods shall in any Customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

Goods not to be shipped, &c, except at wharfs. unless with the written permission of the Customs-collector or when a general permission has been granted under section 74, no goods shall in any Customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-Authority may, by notification in the local official Gazette, give general permission for goods to be shipped or water-borne to be shipped in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

75. The Chief Customs-Authority may from time to time make rules for the landing and shipping of passengers' baggage and the passing of the same through the Customs-house; and for the landing, shipping and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels.

When any baggage or parcels is or are made over to an officer of Customs for the purpose of being landed a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

76. When any goods are water-borne for the purpose of being landed from any vessel and warehouse or cleared for home-consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it.

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time, direct.

The Local Government may from time to time, by notification in the local official Gazette, suspend the operation of this section in any Customs-port or part thereof.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

78. Except in cases of imminent danger no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

79. The Local Government may declare with regard to any Customs-port, by notification in the local official Gazette, that after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of such Port.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer whom the Local Government appoints in this behalf, may, subject to such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the local official Gazette, issue licenses for, and register, cargo-boats. Such officer may also, subject to rules so prescribed, cancel any license so issued.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

## CHAPTER IX.

### OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port, or a special pass permitting such vessel to break bulk, has been given, the discharge of the cargo of such vessel may be proceeded with.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.



83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such periods as is specified in the bill of landing of such goods, or if no period is so specified within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same as the Local Government from time to time appoints by notification in the official Gazette, or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,— the Master of such vessel or, on his application the proper officer of Customs, may then carry such goods to the Custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

84. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

If any package or parcel so carried to the Custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 83, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in that section.

85. Notwithstanding anything contained in sections 83 and 84 the Customs-collector in any Customs-port to which the Local Government by notification in the local official Gazette declares this section to be applicable, may permit the Master of any vessel immediately on receipt of an order under section 57, or special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents if willing to receive the same, for the purpose of landing the same forthwith—

(a) at the Custom-house or any specified landing-place or wharf; or

(b) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company;

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established

in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of goods discharged under clause (a) of this section and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (b) of this section, shall not permit the same to be removed without an order in writing from the Customs-collector.

86. The owner of any goods imported shall on the landing thereof from the importing ship make entry of such goods for home-consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home-consumption, or warehouse them, subject to the provisions hereinafter contained.

88. If any goods are not entered and cleared for home-consumption, or warehoused, within four months after the date of entry of the vessel, such goods may,

after due notice to the owner, if his address can be ascertained, and in the Local official Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85; next to the payment of the duties which would be leviable on such goods if they were then cleared for home-consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same: provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India) and in such manner as the Local Government may, from time to time direct:

Provided also that nothing in this section shall authorize the removal for home-consumption of any dutiable goods without payment of duties of customs thereon.

#### CHAPTER X.

##### OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

89. When the owner of any goods entered for home-consumption, and (if such goods be liable to duty) assessed under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

#### CHAPTER XI.

##### WAREHOUSING.

*Of the admission of goods into a warehouse.*

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-Authority.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,

(a) to observe all rules prescribed by this Act in respect of such goods;

(b) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-Authority; and

(c) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Every such bond shall be in the Form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs Authority,

and shall relate to the cargo or portion of the cargo of one vessel only.

iv.—14

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of Customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in, and otherwise correspond with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the Custom-house in charge of an officer of Customs or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Local Government may by notification in the local official Gazette exempt salt and salted fish from the operation of this section and may in like manner cancel such exemption.

*Rules relating to goods in a warehouse.*

97. The Customs-collector or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act.

98. The Customs-collector may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

(a) sort, separate, pack and repack the goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(b) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;

(c) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine or spirit so mixed be of the same brand;

(d) bottle off wine or spirit from any casks;

(e) take such samples of goods as may be allowed by the Customs-collector with or without entry for home-consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable thereon.

101. If good be lodged in a public warehouse the owner shall pay monthly, on receiving a bill or written demand.

Payment of rent and warehouse dues. for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-Authority or such officer of customs as such Authority from time to time appoints in this behalf may fix.

A table of the rates of rent and warehouse dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs-collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the local official Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered, and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods, or that sufficient cause be shown for not making it within such period.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or shipment, or for removal to another warehouse or as otherwise provided by this Act.

103. Any goods warehoused may be left in the warehouse in which they are deposited or in any warehouse to which they may in manner hereinafter provided be removed till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home-consumption or shipment in manner hereinafter provided.

Provided that when the license for any private warehouse is cancelled and the Customs-collector gives notice of such cancellation to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home-consumption or shipment.

*Of the removal of goods from one warehouse to another.*

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission

Power to remove goods from one warehouse to another in same Port.

of the Chief Customs-Officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-Authority from time to time prescribes.

105. Any owner of goods warehoused at any warehousing Port may, from time to time, within the said period of three years, remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

When any owner desires so to remove any goods for such purpose he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

106. When permission is granted for the removal of any goods from one warehousing Port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination;

and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the Port of destination within such time as the Chief Custom-Authority directs.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the removal of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

108. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

*Clearance for home-consumption or shipment.*

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home-consumption by paying (a) the duty assessed on such goods under section 87, or where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (b) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92, in respect of such goods clear such goods for shipment to a Foreign Port on payment of all rent, penalties, interest and other charges payable as aforesaid and without payment of import duty on the same:

Provided that the Governor General in Council may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transshipment has been prohibited under section 49 or 134 respectively.

112. Provisions and stores warehoused at the time of importation may within the said period of three years be shipped without payment of duty for use on board of any vessel proceeding to a Foreign Port.

113. Application to clear goods from any warehouse for home-consumption or for shipment shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended, so to clear such goods.

114. If any goods upon which duties are leviable *ad valorem* or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home-consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

115. If after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with the second proviso to section 37.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home-consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely),

(a) upon wine, spirit and beer in cask to an extent not exceeding the rates specified below, or such other rates as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette:

For any time not exceeding	6 months	2½ per cent
Exceeding 6 months and not exceeding	12 "	5 "
Exceeding 12 months and not exceeding	18 "	7½ "
Exceeding 18 months and not exceeding	2 years	10 "
Exceeding 2 years and not exceeding	3 "	12 "

(b) in the case of salt warehoused in a public warehouse, only the amount actually cleared shall be charged with Customs-duties;

(c) in the case of salt warehoused in a private warehouse, wastage shall be allowed at such rate as may be prescribed from time to time by the Local Government and notified in the local official Gazette.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

*Of the forfeiture and discharge of the bond.*

118. If any warehoused goods are removed from the warehouse in contravention of section 102; or if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse; or

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption, or ship-

ment or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector, or

if any such goods have been taken under section 100 as samples without payment of duty,

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

119. If any owner fails to pay any sum so demanded, the Customs-collector may forthwith either proceed upon the bond executed under section 92, or cause such portion, as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due, to be detained with a view to the recovery of the demand;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the local official Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods: Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea, or of the bill of entry if removed for home-consumption, and the amount of duty paid (if any).

121. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods

are cancelled and returned, the Customs-collector shall cause the fact to be noted on the back of the bond.

have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it.

*Miscellaneous.*

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-Authority may in its discretion remit the duties due thereon.

Provided that, if any such goods, be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Customs-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117.

Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

124. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

125. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

127. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XII.

TRANSHIPMENT.

128. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other ports as the Governor-General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such Port, and specially and distinctly manifested at the time of importation as for transshipment to some other customs or Foreign Port, grant leave to tranship the same without payment of the duty, (if any) leviable, at the Port of transshipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

In any Customs-port other than a Port in which the preceding clause may for the time being be in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transshipment without payment of the duty (if any) leviable at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transshipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Local Government may in each case appoint in this behalf.

131. All goods transhipped under the second clause of section 128 for removal to a Customs-port shall on their arrival at such Port be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

132. If two or more vessels belonging wholly or in part to the same owner be at any Customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

133. A transhipment-fee on any goods or class of goods transhipped under this Act, may be levied at such rates on each bale or package, or according to weight, measurement, quantity, or number, and under such rules as the Local Government, with the previous sanction of the Governor General in Council, may from time to time by notification in the local official Gazette prescribe for each Port.

134. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit, at any specified Port, or at all Ports, the transhipment of any specified class of goods, generally or when destined for any specified Ports, or prescribe any special mode of transhipping any specified class of goods.

135. Except as provided in this Act, no goods shall be transhipped except as provided.

### CHAPTER XIII.

#### EXPORTATION OR SHIPMENT, AND RE-LANDING.

136. Except with the written permission of the Customs-collector, no goods other than passengers' baggage, or ballast urgently required for a vessel's safety, shall be shipped or water-borne to be shipped in any vessel in a Customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the local official Gazette, no goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until—

(a) the owner has delivered to the Customs-Collector, or other proper officer, a shipping-bill of such goods in duplicate in such form and containing such particulars in addition to those specified in section 29 as may from time to time be prescribed by the Chief Customs-Authority;

(b) such owner has paid the duties (if any) payable on such goods; and

(c) such bill has been passed by the Customs-collector.

138. Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards or shall be otherwise accounted for to the satisfaction of such officer.

139. When goods are cleared for shipment on a shipping-bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding—

(a) in the case of goods liable to duties on fixed tariff valuations, one per cent. on the tariff value;

(b) in the case of all other goods one per cent. on the market value.

Nothing in this section shall apply to any shipment of treasure or opium.

140. If any goods mentioned in a shipping-bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

141. If, after, having cleared from any Customs-port any vessel, without having discharged her cargo, returns to such Port, or puts into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may with the consent of the Master apply to the Customs-collector in that behalf.

The Customs-collector, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain until the time of re-export, under the custody of an officer of Customs, in a place appointed by the Customs-collector, or are transhipped under such custody.



All expenses attending such custody shall be borne by the owner.

142. In either of the cases mentioned in section 141, the Master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the Master, land the same under the rules herein contained for the importation of goods.

In every such case any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

143. The Customs-collector may, on application by the Master of any vessel, which is obliged before completing her voyage to put into any Customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the master.

#### CHAPTER XIV.

##### SPIRIT.

##### *Exportation of Spirit under bond for excise-duty.*

144. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the Form marked C hereto annexed, or, (when such form is inapplicable or insufficient), in such other form as the said Authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is

(a) not exported within four months from the date of the bond, or

(b) exported to a Customs-port unless the payment of excise duty as provided by this chapter in respect thereof at the Port of destination is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the Port of exportation may, on sufficient cause shown, extend, for a further term not exceeding four months, the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been paid.

145. Spirit intended for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for that purpose by the officers of Excise.

146. Spirit brought to the Custom-house for exportation under bond for the excise-duty shall, previous to shipment, be

gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond shall be determined in the same manner.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

148. Spirit exported under bond for excise-duty from any Customs-port to any other Customs-port shall be charged at the Port of importation with excise-duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port.

149. Spirit brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

##### *Drawback of excise-duty on export of Spirit.*

150. A drawback of excise-duty paid on spirit manufactured in British India and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector of the Port of exportation:

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the Custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of Customs.

##### *Miscellaneous.*

151. If spirit manufactured in British India upon which excise-duty has been paid is exported from one Customs-port to another, and the rate of local excise-duty at the Port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe.

152. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.



Provisions respecting spirit applied to such liquors.

ply to such liquor.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export cargo.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

155. When by any law for the time being in force a special duty is imposed on spirit rendered unfit for human consumption, the Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently so rendered unfit and for causing such spirit to be so rendered, if necessary, by their own officers, and at the expense of the person importing the same, before the Customs-duties leviable thereon are levied.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said special duty, and such decision shall be final.

Decision where no rules, or their applicability, disputed.

#### CHAPTER XV. COASTING TRADE.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X, and sections 136, 139 and 141 to 143 inclusive of this Act shall apply to coasting vessels or to goods imported or exported in such vessels.

157. The Local Government may, from time to time, make rules consistent with the provisions of this Chapter,

(a) extending any provision of the Chapters and Sections mentioned in section 156 with or without modification to any coasting vessels or to any goods imported or exported in such vessels;

(b) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter;

(c) prescribing the conditions on which goods or any specified class of goods, may be (1) carried in a coasting vessel, whether shipped at a Foreign Port, or at a Customs-port, or at a place declared under section 12 to be a Port; (2) shipped in a coasting vessel before all dutiable goods and goods brought in such vessel from a Foreign Port have been unladen;

(d) prohibiting the conveyance of any specified class of goods generally, or to or between specified Ports in a coasting vessel;

158. Before any coasting vessel departs from the Port of lading, or Coasting vessels to deliver manifest and obtain port-clearance before leaving Port of lading, when there are more Ports of lading than one, the Master shall fill in, sign and deliver to the Customs-collector a manifest in duplicate containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping-bills or other documents as may from time to time be prescribed by the Chief Customs-Authority.

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest dated and signed by him together with its accompaniments; and such manifest shall be the port-clearance of the vessel, unless, under the general orders of the Chief Customs-Authority, a separate port-clearance be prescribed.

159. Within twenty-four hours after the arrival of any coasting vessel at any Customs-port, whether intermediate or final, and before any goods are there discharged, the manifest together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any Foreign Port between such Port of arrival and her last preceding Customs-port of departure, the Master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such Port.

If the Customs-port of arrival be an intermediate Port, and a portion only of the cargo is to be discharged thereat, the Master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting vessel on her arrival at any Customs-port does not, owing to short-shipment, re-landing, or other cause, correspond with the specification thereof in the manifest returned to the Master under the second clause of section 158, such Master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

160. Before any coasting vessel departs from any Customs-port at which she has touched during her voyage, the Master shall re-deliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining

Departure from intermediate Port.

thereto a true specification of all goods shipped at such Port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

161. The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting vessel declared to be bound to, or about to touch at, any Customs-port, unless the owner or Master gives a bond with such security as the Customs-collector deems sufficient for the production to the Customs-collector of a certificate, from the proper officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the Customs-collector.

162. When permission has been granted by the Custom-collector for the discharge of cargo from any coasting vessel—

(a) if the vessel has not touched at any intermediate Foreign Port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner, without entry thereof at the Custom-house and clearance for home-consumption, but subject to such general check and control as the Chief Customs-Authority may from time to time by rules prescribe;

(b) if the vessel has so touched at any such Port, or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving, and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

164. Notwithstanding anything hereinbefore contained, the Chief Customs-Authority may authorize the Customs-collector to grant a general pass, on any conditions which such Authority thinks expedient, for the lading and clearance, and for the entry, and unloading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout British India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-Authority by whom the grant thereof was authorized, by notice in writing under the hand of such Authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

165. The Chief Customs-Authority may direct that the Master of any coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-Authority may, in the case of any vessel the Master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unloading, and may demand the production of any document, which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

## CHAPTER XVI.

## OFFENCES AND PENALTIES.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act.	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; or	General	such person shall be liable to a penalty not exceeding one thousand rupees.
if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 2 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the landing or shipment of goods,	11	
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamers or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamers or pilot-vessel for the purpose of being put on board of any such vessel outward-bound; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamers or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of every such tug-steamers or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.
6.—If any vessel arriving at, or departing from, any Customs-port fails, when so required under section 17, to bring to at any such station as has been appointed by the Chief Customs-Authority for the boarding or landing of an officer of Customs,	17	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any Customs-port, after having come to its proper place of mooring or unloading, removes from such place, except		the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees, and the vessel,

## OFFENCES AND PENALTIES—continued.

Offences.	Section of this Act to which offence has reference.	Penalties.
with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, to some other place of mooring or unloading, or	17	if not entered, shall be not allowed to enter until the penalty is paid.
if any vessel not brought into Port by a Pilot be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 17,	17	
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any dutiable goods be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,	18 & 19	such goods shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
9.—If upon an application to pass any goods through the Custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.
10.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged under the provisions of this Act).	42 & 43	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation;
		and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should under the provisions of section 45, 46, 47 or 48 be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.

## OFFENCES AND PENALTIES—continued.

Offences.	Section of this Act to which offence has reference.	Penalties.
13.—If, in any river or Port wherein a place has been fixed under section 53 by the Local Government, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same, or	53	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the Master of any vessel arriving which remains outside or below any place so fixed wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	"	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any Customs-port in which a place has not been fixed under section 53, the Master of such vessel wilfully omits, for the space of twenty-hours after anchoring, to deliver a manifest as required by this Act.	54	ditto ditto.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage; or if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel;	55 & 63 "	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.
17.—If any goods entered in the import manifest of a vessel are not found on board of the vessels; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house;	55 & 64	the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector, of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required under section 58 is false and the Master is unable to satisfy the Customs-collector that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or if the goods mentioned in any such bill or copy have not been <i>bonâ fide</i> shipped as shown therein; or if any such bill of lading or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package	58	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees,

OFFENCES AND PENALTIES—*continued.*

Offences.	Section of this Act to which offence has reference.	Penalties.
has been opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,		
21.—If any Master of a vessel attempts to depart without a port-clearance,	62	such Master shall be liable to a penalty not exceeding five hundred rupees.
22.—If any vessel actually departs without a port-clearance,	62	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance.	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.
24.—If any Master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel if not entered shall not be allowed to enter until such penalty is paid.
25.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or if any officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.—If the Master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of Section 70,	70	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.—If any Master of a vessel in any case other than that provided for by No. 27 causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
29.—If when a boat-note is required by section 76 • any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or, if any goods are found on board any boat in excess of such boat-note whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	76	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods.

OFFENCES AND PENALTIES—*continued.*

Offences.	Section of this Act to which offence has reference.	Penalties.
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by section 76, or if any Master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,	76	such person, Master or officer, shall be liable to a penalty not exceeding five hundred rupees.
31.—If any goods are, without permission, shipped or water-borne to be shipped or are landed except from or at a wharf or other place duly appointed for the purpose; or if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay; or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector; or if any goods are transhipped contrary to the provisions of section 78,	73 77 78	such goods shall be liable to confiscation; and the person by whose authority the goods are shipped, landed water-borne, or transhipped and the person in charge of the vessel employed conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.
32.—If, after the issue of a notification under section 79 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55 & 82	such Master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	General	such goods shall be liable to confiscation.
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable thereon can be ascertained; or, otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.
37.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation that (a) the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them; or	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.

## OFFENCES AND PENALTIES—continued.

Offences.	Section of this Act to which offence has reference.	Penalties.
<p>(b) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported; or</p> <p>(c) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value; or</p> <p>(d) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,</p> <p>38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,</p>	86 & 94	the persons guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.
39.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General.	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	93	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.
45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	Chap. XI.	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.



OFFENCES AND PENALTIES—*continued.*

Offences.	Section of this Act to which offence has reference.	Penalties.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98; or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the Customs-collector.	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI.	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto.	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transshipment made by the Local Government, or	130	such person shall be liable to a penalty not exceeding one thousand rupees; and any goods in respect of which such offence has been committed shall be liable to confiscation.
any prohibition or order relating to transshipment notified by the Governor General in Council, or	134	such person shall be liable to a penalty not exceeding one thousand rupees.
transships goods not allowed to be transhipped,		
55.—If any goods be taken on board of any vessel at any Customs-port in contravention of section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods not specified in a duly passed shipping-bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.
57.—If any goods specified in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are reloaded; and notice of such short shipment or reloading be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees; and such goods shall be liable to confiscation.

## OFFENCES AND PENALTIES—continued.

Offences.	Section of this Act to which offence has reference.	Penalties.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value of such goods unless the fact be accounted for to the satisfaction of the Customs-collector.
60.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirits shipped for exportation,	155	such person shall be liable to a penalty not exceeding five hundred rupees.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	154	such person shall be liable to a penalty not exceeding five hundred rupees; and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting vessel; or if any such rules be otherwise infringed,	157	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
63.—If, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any such vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	159	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees; and if any goods liable to export duty have been landed from, or any goods liable to import duty have been shipped in, such vessel at such Foreign Port such Master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from or imported at a Customs Port to or from Foreign Port, as the case may be.
64.—If in the case of any coasting vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the Master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.
65.—If the person executing any bond given under section 161 fail to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be bound to pay a penalty equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If the Master of any coasting vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such Master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any Master of a coasting vessel contravenes any of the provisions of section 165,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
68.—If upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods; or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.

OFFENCES AND PENALTIES—*continued.*

Offences.	Section of this Act to which offence has reference.	Penalties.
<p>69.—If the Master of any coasting vessel required under section 165 to keep a cargo book fails correctly to keep, or to cause to be kept such book, or to produce the same on demand ; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered ; or if any goods entered as laden and not noted as delivered, be not on board,</p>	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
<p>70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise ; or if any goods which have been brought coastwise are so unladen in any such Port ; or if any goods are found on board of any coasting vessel without being entered in the manifest or cargo book or both (as the case may be) of such vessel,</p>	Chapter XV.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.
<p>71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 166,</p>	166	such Master shall be liable to a penalty not exceeding two hundred rupees.
<p>72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular ; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs ; or being required under this Act to produce any document, refuses or neglects to produce such document ; or being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,</p>	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.
<p>73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person, or in his possession,</p>	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
<p>74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,</p>	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
<p>75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,</p>	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.

OFFENCES AND PENALTIES—*continued.*

Offences.	Section of this Act to which offence has reference.	Penalties.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practice any such fraud.	General	Ditto ditto.
77.—If any Police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of customs except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, or shows any samples delivered to him in such capacity, or if any officer of Customs, except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity.	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as there-in mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Every vessel, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation under this Act shall in like manner be liable to confiscation.

The confiscation of any vessel under this Act includes her tackle, apparel and furniture.

## CHAPTER XVII.

## PROCEDURE RELATING TO OFFENCES, APPEALS, &amp;C.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any Port in British India, or any person who has landed from any vessel:

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person, but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance; provided that he has reason to believe that smuggled goods are contained therein.

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

174. Every person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before the nearest Magistrate or Customs-collector.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to goal or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs:

Provided that any person so arrested, committed, or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

176. If any person liable to be arrested under this Act, is not arrested at the time of committing the offence for which he is so liable, or after arrest, makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

177. When any person employed on the crew of any of the ships of Her Majesty's Navy, Indian Marine or Marine Survey is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

178. Any thing liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

179. All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs officer authorized to receive the same.

If there be no such officer at hand, all such thing shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-Authority for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, he may carry them to any Police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the things shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial, he shall cause such things to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

181. When any thing is or seized, or any person is arrested, under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

182. In every case except the cases mentioned in section 167, Nos. 26, 72 and 74 to 76 both inclusive, in which, under this Act, anything is liable to confiscation or to increased rates of duty;

or any person is liable to a penalty, such confiscation, increased rate of duty or penalty may be adjudged—

(a) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector;

(b) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one hundred rupees, by an Assistant Commissioner or Assistant Collector of Customs;

(c) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Local Government may, from time to time, empower in that behalf in virtue of their office:

Provided that the Local Government may, in the case of any officer, performing the duties of a Customs-collector, limit his powers to those in-

indicated in clause (b) or in clause (c) of this section, and may confer on any officer by name, or in virtue of his office, the powers indicated in clauses (a), (b) or (c) of this section.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

184. When anything is confiscated under section 182, such thing shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Customs Officer of any Customs-port to which such vessel proceeds, or in which she is, and in the case of Aden, by such officer as the Governor of Bombay in Council appoints in this behalf.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Customs Officer of the Port from which the vessel is stated to have so departed, shall be *prima facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs may be tried summarily by a Magistrate.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of Customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any officer of Customs not inferior in rank to a Customs Collector and empowered in that behalf by name or in virtue of his office by the Local Government.

Such authority or officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

189. Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the Port where the dispute arises the amount demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall upon such deposit being made cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as the case may be) to the owner of such goods on demand by such owner.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-Authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

191. The Local Government may on the application of any person aggrieved by any decision or order passed under this Act by any officer of Customs or Chief Customs-Authority, and from which no appeal lies, reverse or modify such decision or order.

192. When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the Custom-house until such fine, penalty or rate is paid.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

## CHAPTER XVIII.

### MISCELLANEOUS.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any Customs-port.

*Power to open packages and examine goods.*

195. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

*Power to take samples of goods.*

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

196. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

*Owner to pay expense incidental to compliance with customs-law.*

and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the owner of such goods.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect, or wilful act of such officer of Customs.

*No compensation for loss or injury except on proof of neglect or wilful act.*

128. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof; or

*Notice of proceedings.*

after the expiration of three months from the limitation, accrual of such cause.

199. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf, or other authorized landing place or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

*Wharfage-fees.*

200. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

*Duplicates of documents may be granted on payment of fee.*

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.

*Amendment of documents.*

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel, or the import or export of goods or baggage, shall so act in any Custom-house, unless such authorization is approved by the Customs-collector.

*Custom-house agents.*

Such officer may require any person so authorized to give a bond with sufficient security, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

*Agent to produce authority if required.*

The clerk, servant, or agent, of any person or mercantile firm, may transact business generally at the Custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

204. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

*Rules to be notified.*

All such rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. Any notification made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

206. If in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his

duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs Authority, make due compensation to such owner

207. Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

## SCHEDULE.

### PART I.

#### ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkari Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to fifteen, both inclusive, the last sentence of section sixteen and the form of bond annexed to the Act.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act ..	The whole.
[XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the transshipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections five, six, seven and twelve.

### PART II.

#### FORMS.

##### A.

#### FORM OF BOND FOR IMPORT DUTY.

(See Section 92.)

##### BOND.

18

No.

We, A. B.,

now of

; and C. D.,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary



of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives.

( . date )

(Signed)

The above  
having applied to the  
bounden  
officer in charge of the Custom-house at  
for and obtained permission to lodge in the warehouse  
period of the following goods, that is to say—  
imported by sea from the following goods, that is to say— on board of the  
ship and entered in the Custom-house Books  
as No. of the Register of Goods imported by Sea ;

The condition of this Bond is, that ;

If the or their legal representatives, shall observe all the rules prescribed in The Sea Customs Act, 1878, to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said or their legal representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether Customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

( . date

(Signed) (

## B.

### FORM OF BONDED WAREHOUSE WARRANT.

(See Section 96.)

I do hereby certify that  
of the undermentioned goods have deposited in the Warehouse  
engage on demand, after payment of rent and incidental charges, which goods, the  
chargeable thereon, to deliver to the said and Government dues or customs  
assigns, or to the holder of this warrant to whom it may be transferred by endorsement. or their

## C.

FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED  
DISTILLERY.

(See Sections 144 and 152.)

We,

are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees \_\_\_\_\_ to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representative ;

, dated this \_\_\_\_\_ day of \_\_\_\_\_ 18

(Signed)

The above bounden \_\_\_\_\_ being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government rupees \_\_\_\_\_ being the amount of duty payable at the rate of \_\_\_\_\_ rupees \_\_\_\_\_ per imperial gallon London proof, for \_\_\_\_\_ gallons of \_\_\_\_\_ (or for \_\_\_\_\_ gallons of proof spirit used in the preparation of \_\_\_\_\_ dozens of bottles or \_\_\_\_\_ gallons of cordials and liquors as specified in the annexed schedule) manufactured at \_\_\_\_\_ which the said \_\_\_\_\_ have been allowed to remove thence for exportation by sea, subject to the provisions of The Sea Customs' Act, 1878, without having paid such duty.

The condition of this obligation is, that if the above bounden or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of \_\_\_\_\_ rupee per imperial gallon of proof spirit for all or any portion of the above-mentioned which shall not have been then exported by sea to a Foreign Port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void ; otherwise the same shall remain in full force.

Signed in the presence of \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

*If the bond be for cordials and other liquors under section 152, add—**Schedule.*

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3

shall  
and shall  
mentioned  
by persons of the  
be determined under  
after contained to be  
no person shall be re-  
more than one license or  
D. Fee annually.  
Secy. to

I do hereby certify that  
of the unde  
engage on demand, after payment o  
chargeable thereon, to deliver to the si  
assigns, or to the holder of this warrant



# Bombay Government Gazette.

Published by Authority.

TUESDAY, 19TH MARCH 1878.

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

## PART IV.

### ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

The following Act of the Governor of Bombay in Council received the assent of His Excellency the Governor on the 13th February 1878, and the assent of His Excellency the Governor General on the 11th March 1878;—

#### Bombay Act No. III. of 1878. A.C.

*An Act for the licensing of Trades, Dealings and Industries in the Presidency of Bombay.*

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine, it is necessary to effect a permanent increase of the provincial revenue; and it is therefore expedient that persons carrying on trades, dealings and industries in the Presidency of Bombay should take out licenses and pay for the same; it is hereby enacted as follows;—

*Preamble.*  
*Preliminary.*

1. This Act may be called "The Bombay License Act, 1878."

It extends to the whole of the Presidency of Bombay; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

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*repealed*

2. In this Act "Collector" means the chief officer in charge of the revenue-administration of a district, and in the city of Bombay, the Collector of Bombay.

*See India Act 6 of 1852 - Licenses.*

3. Every person who, on or after the first day of April 1878, falls under any one or more of the heads specified in the Schedule A, and carries on (whether on behalf of himself or any other person) his trade, dealing or industry shall take out a license under this Act, and shall pay for the same the annual fee mentioned in Schedule B as payable by persons of the class to which he shall be determined under the provisions hereinafter contained to be long: Provided that no person shall be required to take out more than one license or to pay more than one fee annually.

4. Every license under this Act shall be granted by the Collector of the district or place in which the person requiring such license carries on his trade, dealing or industry : provided that, if such person carries on such trade, dealing or industry in more than one district or place, the license shall be granted by the Collector of the district or place in which his principal place of business is situate.

Government shall have power to declare, in cases of doubts, what shall for the purposes of this Act be deemed to be such principal place of business.

5. The Collector shall, from time to time, determine under which of the classes mentioned in Schedule B every person to whom a license may be granted by him as aforesaid shall be charged.

6. Every such license shall specify—

- (a) the date of the grant thereof ;
- (b) the name, father's name, caste, (or in the case of a firm, the name under which such firm carries on its trade, dealings or industry) and the trade, dealing or industry of the person to whom the license is granted ;
- (c) the class to which such person belongs ;
- (d) the fee paid for the license ;
- (e) the place or places where such person intends to carry on his trade, dealing or industry for the ensuing year ; and
- (f) the term for which the license shall remain in force,

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

7. Every such license shall have effect and continue in force from the day of the date thereof till the first day of ~~January~~ <sup>March</sup> next after the date of the grant thereof.

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

#### List of Persons to be licensed.

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

- (a) the trade, dealing or industry of each of the persons therein named ;
- (b) the class under which he is charged ; and
- (c) the fee to be paid for his license.

Such list shall be in such language as Government may direct, but a copy or translation thereof in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

The Collector may, if he thinks fit, instead of preparing a fresh list each year, amend the previous year's list, which shall then be taken to be the list for the new year.

10. The list or such part or parts thereof as the Collector thinks fit shall be published in the principal bazaars, and at all police stations of all towns and at some conspicuous place in all villages concerned, together with a notification that if any person mentioned in such list continues his trade, dealing or industry, he must pay the amount specified in the list as payable by him and take out a license in the year 1878 within ~~thirty~~ <sup>thirty</sup> days of such publication in that year and within ~~thirty~~ <sup>thirty</sup> days next after the first day of January in each succeeding year, and that if any person not mentioned in such list who falls under any of the heads specified in Schedule A continues his trade, dealing or industry he must apply to the Collector for a license within the said period, and in the event of his failing so to do, will be liable to the penalty prescribed in Section fifteen.

#### Hearing of Objections.

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

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

Provided that if, in his judgment, the petitioner is able to show that the fee which has been charged exceeds two per cent. upon his annual net earnings, he shall transfer his name to another class, or direct that it be altogether omitted from the list, as shall appear to him necessary.

13. For the purpose of enabling him to determine under which class a petitioner should be charged, the Collector may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means and as far as possible in the same manner as is provided in the case of a Civil Court by the Code of Civil Procedure:

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

14. Subject to the general orders of Government, the Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade, dealing or industry for a portion of the year only.

#### Penalties.

15. If, after expiry of the period mentioned in the notification published under section ten, any person who falls under any of the heads specified in Schedule A carries on his trade, dealing or industry without having applied for or taken out a license he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

All sums due under this section and all fees payable under this Act shall be recoverable as if they were arrears of land-revenue.

16. Every person required by this Act to take out a license who without reasonable excuse neglects or refuses to produce

and show his license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition, and

Every owner or occupier of a house or shop who without reasonable excuse fails to forward a statement to the Collector when required so to do under Section 22,

Shall, on conviction before a Magistrate, be punished for each such offence with fine which may extend to one hundred rupees.

But no person shall be proceeded against for any such neglect, refusal or failure except at the instance of the Collector.

#### Miscellaneous.

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

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

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

19. All fees and penalties paid or recovered under this Act shall be carried to the credit of the Government of Bombay.

The net amount so credited shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in any of the territories administered by the said Government, or, if the Governor General in Council so directs, in any other part of British India.

20. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector, be exercised and performed

by an Assistant or Deputy Collector, or by a Mámlatdár or Máhákari, or such other officer as Government from time to time appoints in this behalf.

In the city of Bombay the Municipal Commissioner shall, so far as regards letters out of conveyances, horses or cattle and owners of conveyances, horses or cattle plying for hire in the said city, exercise all the powers and perform all the duties of the Collector under this Act; and shall pay to Government the annual net proceeds of the fees so levied by him; provided that in the case of all such persons in the said city it shall not be necessary to publish a list or notification as required by section ten, and that the fees payable by them may be recovered by the Municipal Commissioner at the same time or times and in the same manner as any tax payable by them to the Municipality is recovered.

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

22. The Collector may, by a notice in writing, require the owner or occupier of any house or shop to forward to him a

statement in writing signed by such owner or occupier of the names of all persons residing in such house or working or having any concern in such shop at the date of the notice and of their respective callings or occupations.

23. No order passed by a Collector under this Act shall be open to appeal.

24. Government may, from time to time, make rules.

(a) exempt any local area, or any persons or class of persons, from the operation of this Act;

(b) exempt from the operation of this Act any persons whose respective net annual earnings are less than such sum as Government may, from time to time, direct in this behalf;

(c) make rules consistent with this Act, (1) for defining more precisely the classes of persons named in Schedule A as liable under this Act; (2) for regulating the time and manner of collecting the fees charged under this Act; (3) for providing in any case or class of cases for serving notices on persons charged under this Act; (4) for modifying the fees chargeable to members of the same family when living and working together; and (5) generally for the guidance of officers in matters connected with the enforcement of this Act.

SCHEDULE A.

(See Section 3.)

*Persons required to take out Licenses under this Act.*

*found stock*  
~~Companies registered under the Indian Companies Act, 1866.~~  
 Bankers,  
 Commission Agents,  
 Brokers,  
 Manufacturers,  
 Contractors,  
 Hotel-keepers,  
 Money-changers.

Ship or boat-owners.  
 Letters out of conveyances, horses, or cattle.  
 Owners of conveyances, horses or cattle, plying for hire.  
 And all persons carrying on trades, dealings, or industries of any kind whatsoever.

SCHEDULE B.

(See Section 3.)

*Fees payable by persons required to take out Licenses under this Act.*

Class	I.	Rs.	200
"	II.	"	150
"	III.	"	100
"	IV.	"	80
"	V.	"	60
"	VI.	"	40
"	VII.	"	30
"	VIII.	"	25

Class	IX.	Rs.	20
"	X.	"	15
"	XI.	"	10
"	<del>XII.</del>	"	<del>7</del>
"	<del>XIII.</del>	"	<del>5</del>
"	<del>XIV.</del>	"	<del>3</del>
"	<del>XV.</del>	"	<del>2</del>

By order of His Excellency the Honourable the Governor in Council,  
 JOHN NUGENT,

Bombay, 18th March 1878.

Under Secretary to Government.

[Published with the "Bombay Government Gazette" on the 21st March 1878.]

## PART IV.

### ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and was promulgated for general information in the *Gazette of India* of 9th March 1878.

Act No. VII of 1878

#### THE INDIAN FOREST ACT, 1878.

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## SCHEDULE.

*An Act to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber.*

WHEREAS it is expedient to amend the law relating to forests, the transit of forest-produce and the duty leviable on timber; It is hereby enacted as follows:—

## CHAPTER I.

### PRELIMINARY.

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

It shall come into force at once in the territories respectively administered by the Governor of Bombay in Council, the Lieutenant-Governors of the Lower Provinces, the North-Western Provinces, and the Panjáb (except the District of Hazára), and the Chief Commissioners of Oudh, the Central Provinces and Assam.

And any other Local Government may from time to time, with the previous sanction of the Governor General in Council, extend, by notification in the local official Gazette, this Act to all or any of the territories for the time being under its administration.

On and from the date on which this Act comes into force in any of the said territories, the enactments mentioned in the schedule hereto annexed shall be repealed in such territories. But all rules made under or validated by any of the said enactments and in force at the date of such repeal shall, so far as they are consistent with this Act, be deemed to have been made and published hereunder.

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

"Forest-Officer" means any person whom the Governor General in Council, or the Local Government or any officer empowered by the Governor General in Council or the Local Government in this behalf, may from time to time appoint by name, or as holding an office, to carry out all or any of the purposes of this Act, or to do anything required by this Act or any rule made under this Act to be done by a Forest-officer:

"Tree." "Tree" includes bamboos, stumps and brushwood:

"Timber" includes trees and bamboos when they have fallen or have been felled, and all wood,

whether cut up, or fashioned or hollowed-out for cart-wheels, mortars, canoes or other purposes or not:

"Forest-produce" includes the following when found in, or brought from, a forest, that is to say,—

minerals (including limestone and laterite), surface-soil, trees, timber, grass, peat, canes, creep-

ers, reeds, leaves, moss, flowers, fruits, roots, juice, catechu, bark, honey, wax, lac, caoutchouc, gum, wood-oil, grass-oil, resin, varnish, silk-worms and cocoons, shells, skins, tusks, bones and horns:

"Forest-offence" means an offence punishable under this Act, or under any rule made under this Act:

"Cattle" includes elephants, camels, buffaloes, horses, mares, geldings, ponies, colts, fillies, mules, asses, pigs, rams, ewes, sheep, lambs, goats and kids:

"River" includes streams, canals, creeks and other channels, natural or artificial.

## CHAPTER II.

### OF RESERVED FORESTS.

3. The Local Government may, from time to time, constitute any forest-land or waste-land which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled, a Reserved Forest in the manner hereinafter provided.

4. Whenever it is proposed to constitute any land a Reserved Forest, the Local Government may publish a notification in the local official Gazette—

(a) declaring that it is proposed to constitute such land a Reserved Forest:

(b) specifying the limits of such forest, and

(c) appointing an officer (hereinafter called "the Forest Settlement Officer") to enquire into and determine the existence, nature and extent of any rights alleged to exist in favour of any person in or over any land comprised within such limits, or in or over any forest-produce, and to deal with the same as provided in this chapter.

*Explanation 1.*—For the purpose of clause (b) of this section it shall be sufficient to describe the limits of the forest by roads, rivers, ridges or other well-known or readily intelligible boundaries.

The officer appointed under clause (c) of this section shall ordinarily be a person not holding any forest-office except that of Forest Settlement officer.

Nothing in this section shall prevent the Local Government from appointing any number of officers not exceeding three, not more than one of whom shall be a person holding any Forest office except as aforesaid, to perform the duties of a Forest Settlement Officer under this Act.

5. During the interval between the publication of such notification and the date fixed by the notification under section nineteen, no right shall be acquired in or over the land comprised in such notification except by succession or under a grant or contract in writing made or entered into by or on behalf of Government or some person in whom such right was vested

when the former notification was issued; and no fresh clearings for cultivation or for any other purpose shall be made in such land.

6. When a notification has been issued under section four, the Forest Settlement Officer shall publish in the language of the country in every town and village in the neighbourhood of the land comprised therein, a proclamation:—

- (a) specifying the limits of the proposed forest;
- (b) explaining the consequences which, as hereinafter provided, will ensue on the reservation of such forest; and
- (c) fixing a period of not less than three months from the date of such proclamation, and requiring every person claiming any right mentioned in section four or five either to present to such officer within such period a written notice specifying, or to appear before him and state, the nature of such right and the amount and particulars of the compensation (if any) claimed in respect thereof.

7. The Forest Settlement Officer shall take down in writing all statements made under section six, and shall, at some convenient place, enquire into all claims duly preferred under that section and the existence of any rights mentioned in section four or five and not claimed under section six, so far as the same may be ascertainable from the records of Government and the evidence of any persons likely to be acquainted with the same.

8. For the purposes of such enquiry, the Forest Settlement Officer may exercise the following powers, that is to say:—

- (a) power to enter, by himself or any officer authorized by him for the purpose, upon any land, and to survey, demarcate, and make a map of the same; and
- (b) the powers of a Civil Court in the trial of suits.

9. Rights in respect of which no claim has been preferred under section six, and of the existence of which no knowledge has been acquired by enquiry under section seven, shall be extinguished, unless before the notification under section nineteen is published, the person claiming them satisfies the Forest Settlement Officer that he had sufficient cause for not preferring such claim within the period fixed under section six.

10. In the case of a claim to a right in or over any land, other than a right of way or pasture or to forest-produce or a water-course, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

If such claim is admitted in whole or in part, the Forest Settlement Officer shall either (1) exclude such land from the limits of the proposed Forest; or (2) come to an agreement with the owner thereof for the surrender of his rights; or (3) proceed to acquire such land in the manner provided by the Land Acquisition Act, 1870.

For the purpose of so acquiring such land—

(a) the Forest Settlement Officer shall be deemed to be a Collector proceeding under the Land Acquisition Act, 1870;

(b) the claimant shall be deemed to be a person interested and appearing before him in pursuance of a notice given under section nine of that Act;

(c) the provisions of the preceding sections of that Act shall be deemed to have been complied with; and

(d) the Collector, with the consent of the claimant, or the Court, with the consent of both parties, may award compensation in land or partly in land and partly in money.

11. In the case of a claim to rights of pasture or to forest-produce, the Forest Settlement Officer shall pass an order admitting or rejecting the same in whole or in part.

12. The Forest Settlement Officer, when passing any order under section eleven, shall record, so far as may be practicable,

- (a) the name, father's name, caste, residence and occupation of the person claiming the right,
- (b) the designation, position and area of all fields or groups of fields, (if any), and the designation and position of all buildings (if any) in respect of which the exercise of such rights is claimed.

13. If the Forest Settlement Officer admits in whole or in part any claim under section eleven, he shall also record the extent to which the claim is so admitted, specifying the number and description of the cattle which the claimant is from time to time entitled to graze in the forest, the season during which such pasture is permitted, the quantity of timber and other forest-produce which he is from time to time authorised to take or receive, or such other particulars as the case may require. He shall also record whether the timber or other forest-produce obtained by the exercise of the rights claimed may be sold or bartered.

14. After making such record, the Forest Settlement Officer shall, to the best of his ability, and having due regard to the maintenance of the Reserved Forest in respect of which the claim is made, pass such orders as will ensure the continued exercise of the rights so admitted. For this purpose the Forest Settlement Officer may—

(a) set out some other forest-tract of sufficient extent, and in a locality reasonably convenient for the purposes of such claimants, and record an order conferring upon them a right of pasture or to forest-produce (as the case may be) to the extent so admitted; or

(b) so alter the limits of the proposed Forest as to exclude forest-land of sufficient extent, and in a locality reasonably convenient, for the purposes of the claimants; or

(c) record an order, continuing to such claimants a right of pasture or to forest-produce (as the case may be) to the extent so admitted, at such

seasons, within such portions of the proposed Forest and under such rules as may from time to time be prescribed by the Local Government.

15. In case the Forest Settlement Officer finds it impossible, having due regard to the maintenance of the Reserved Forest, to make such settlement under section fourteen as shall ensure the continued exercise of the said rights to the extent so admitted, he shall (subject to such rules as the Local Government may from time to time prescribe in this behalf) commute such rights, either by the payment to such persons of a sum of money in lieu thereof, or by the grant of land, or in such other manner as he thinks fit.

16. Any person who has made a claim under this Act, or any Forest Officer or other person generally or specially empowered by the Local Government in this behalf, may, within three months from the date of the order passed on such claim by the Forest Settlement Officer under section ten, eleven, fourteen or fifteen, present an appeal from such order to such officer of the Revenue Department, of rank not lower than that of a Collector or Deputy Commissioner, as the Local Government may from time to time, by notification in the local official Gazette, appoint by name, or as holding an office, to hear appeals from such orders:

Provided that if the Local Government establishes (as it is hereby empowered to do) a Court (hereinafter called the Forest Court) composed of three persons to be appointed by the Local Government, such appeals shall be presented to such Court.

17. Every appeal under section sixteen shall be made by petition in writing, and may be delivered to the Forest Settlement Officer, who shall forward it without delay to the authority competent to hear the same.

If the appeal be to an officer appointed under section sixteen, it shall be heard in the manner prescribed for the time being for the hearing of appeals in matters relating to land-revenue.

If the appeal be to the Forest Court, the Court shall fix a day and a convenient place in the neighbourhood of the proposed forest for hearing the appeal and shall give notice thereof to the parties and shall hear such appeal accordingly.

The order passed thereon by such officer or Court, or by the majority of the members of such Court, shall be final, subject to revision by the Local Government.

18. The Local Government, or any person who has made a claim under this Act, may appoint any person to appear, plead and act on its or his behalf before the Forest Settlement Officer or the appellate officer or Court in the course of any inquiry or appeal under this Act.

19. When the following events have occurred (namely),—

(a) the period fixed under section six for preferring claims has elapsed, and all appeals (if any)

made within such period have been disposed of by the Forest Settlement Officer; and

(b) if such claims have been made, and the period limited by section sixteen for appealing from the orders passed on such claims has elapsed, and all appeals (if any) presented within such period have been disposed of by the appellate officer or Court; and

(c) all lands (if any) to be included in the proposed forest, which the Forest Settlement Officer has, under section ten, elected to acquire under the Land Acquisition Act, 1870, have become vested in the Government under section sixteen of that Act,

the Local Government may publish a notification in the local official Gazette specifying definitely, according to boundary marks erected or otherwise, the limits of the forest which it is intended to reserve, and declaring the same to be reserved from a date fixed by such notification.

From the date so fixed, such forest shall be deemed to be a Reserved Forest.

20. The Forest-officer shall, before the date fixed by such notification, cause a translation thereof into the language of the country to be published in every town and village in the neighbourhood of the forest.

21. The Local Government may, within five years from the publication of any notification under section nineteen, revise any arrangement made under section fourteen or seventeen, and may, for this purpose, rescind or modify any order made under section fourteen or seventeen, and direct that any one of the proceedings specified in section fourteen be taken in lieu of any other of such proceedings, or that the rights admitted under section eleven be commuted under section fifteen.

22. No right of any description shall be acquired in or over a Reserved Forest, except by succession or under a grant or contract in writing made by or on behalf of the Government or of some person in whom such right was vested when the notification under section nineteen was issued.

23. Notwithstanding anything contained in section twenty-two, no right continued under section fourteen, clause (c), shall be alienated by way of grant, sale, lease, mortgage or otherwise, without the sanction of the Local Government: provided that when any such right is appendant to any land or house, it may be sold or otherwise alienated with such land or house.

No timber or other forest-produce obtained in exercise of any such right shall be sold or bartered except to such extent as may have been admitted in the order recorded under section thirteen.

24. The Forest-officer may, from time to time, with the previous sanction of the Local Government or of any officer duly authorized in that behalf

stop any public or private way or water-course in a Reserved Forest, provided that a substitute for the way or water-course so stopped which the Local Government deems to be reasonably convenient already exists, or has been provided or constructed by the Forest-officer in lieu thereof.

Acts prohibited in such forests. 25. Any person who—

(a) makes any fresh clearing prohibited by section five, or

(b) sets fire to a Reserved Forest, or kindles any fire in such manner as to endanger the same; or who, in a Reserved Forest,

(c) kindles, keeps or carries any fire except at such seasons as the Forest officer may from time to time notify in this behalf;

(d) trespasses or pastures cattle or permits cattle to trespass;

(e) causes any damage by negligence in felling any tree or cutting or dragging any timber;

(f) fells, girdles, lops, taps or burns any tree, or strips off the bark or leaves from, or otherwise damages, the same;

(g) quarries stone, burns lime or charcoal, or collects, subjects to any manufacturing process, or removes any forest-produce;

(h) clears or breaks up any land for cultivation or any other purpose; or,

(i) in contravention of any rules which the Local Government may from time to time prescribe, kills or catches elephants, hunts, shoots, fishes, poisons water, or sets traps or snares;

shall be punished with imprisonment for a term which may extend to six months, or with fine not exceeding five hundred rupees, or with both in addition to such compensation for damage done to the forest as the convicting Court may direct to be paid.

Nothing in this section shall be deemed to prohibit (a) any act done by permission in writing of the Forest-officer, or under any rule made by the Local Government; or (b) the exercise of any right continued under section fourteen, clause (c), or created by grant or contract in writing made by or on behalf of Government under section twenty-two.

Whenever fire is caused wilfully, or by gross negligence, in a Reserved Forest, the Local Government may (notwithstanding that any penalty has been inflicted under this section) direct that in such forest or any portion thereof the exercise of all rights to pasture or to forest-produce shall be suspended for such period as it thinks fit.

26.\* The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette, direct that, from a date fixed by such notification, any forest or any portion thereof reserved under this Act, shall cease to be a Reserved Forest.

From the date so fixed, such forest or portion shall cease to be reserved, but the rights (if any) which have been extinguished therein shall not revive in consequence of such cessation.

### CHAPTER III.

#### OF VILLAGE-FORESTS.

27. The Local Government may, from time to time, assign to any village community the rights of Government to or over any land which has been constituted a reserved Forest, and may cancel such assignment. All forests so assigned shall be called Village-forests.

The Local Government may from time to time make rules for regulating the management of Village-forests, prescribing the conditions under which the community to which any such assignment is made may be provided with timber, or other forest-produce or pasture, and their duties for the protection and improvement of such forest.

All provisions of this Act relating to Reserved Forests (so far as they are consistent with the rules so made) apply to Village-forests.

### CHAPTER IV.

#### OF PROTECTED FORESTS.

28. The Local Government may from time to time, by notification in the local official Gazette, declare the provisions of this chapter applicable to any forest-land or waste-land which is not included in a Reserved Forest, but which is the property of Government, or over which the Government has proprietary rights, or to the whole or any part of the forest-produce of which the Government is entitled.

The forest-land and waste-lands comprised in any such notification shall be called a "Protected Forest."

No such notification shall be made unless the nature and extent of the rights of Government and of private persons in or over the forest-land or waste-land comprised therein have been enquired into and recorded at a survey or settlement, or in such other manner as the Local Government thinks sufficient.

Every such record shall be presumed to be correct until the contrary is proved.

Provided that, in the case of any forest-land or waste-land, the Local Government thinks that such enquiry and record are necessary, but that they will occupy such length of time as that the rights of Government will in the meantime be endangered, the Local Government may (pending such enquiry and record) declare such land to be a protected forest, but so as not to abridge or affect any existing rights of individuals or communities.

29. The Local Government may from time to time, by notification in the local official Gazette,—

(a) declare any class of trees in a protected forest, or any trees in any such forest, to be reserved from a date fixed by such notification;

(b) declare that a portion of such forest be closed, for such term not exceeding twenty years as the Local Government thinks fit, and that the

rights of private persons (if any) over such portion shall be suspended during such term: provided that the remainder of such forest be sufficient, and in a locality reasonably convenient, for the due exercise of the rights suspended in the portion closed;

(c) prohibit, from a date fixed as aforesaid, the quarrying of stone, or the burning of lime or charcoal, or the collection or subjection to any manufacturing process or removal of any forest-produce, in any such forest, and the breaking up or clearing for cultivation, for building, for herding cattle or for any other purpose, any land in any such forest; and

(d) alter or cancel such declaration or prohibition.

30. The Collector or Deputy Commissioner of the district shall cause a translation into the language of the district of every notification issued under section twenty-nine, to be affixed in a conspicuous place in every town and village in the neighbourhood of the forest comprised in the notification.

31. The Local Government may from time to time make rules to regulate the following matters:—

(a) the cutting, sawing, conversion and removal of trees and timber, and the collection, manufacture and removal of forest-produce from protected forests;

(b) the granting of licenses to the inhabitants of towns and villages in the vicinity of protected forests to take trees, timber or other forest-produce, for their own use, and the production and return of such licenses by such persons;

(c) the granting of licenses to persons felling or removing trees or timber or other forest-produce from such forests for the purposes of trade and the production and return of such licenses by such persons;

(d) the payments (if any) to be made by the persons mentioned in clauses (b) and (c) of this section for permission to cut such trees, or to collect and remove such timber or other forest-produce;

(e) the other payments, if any, to be made by them in respect of such trees, timber and produce, and the places where such payments shall be made;

(f) the examination of forest-produce passing out of such forests;

(g) the clearing and breaking up of land for cultivation or other purposes in such forests;

(h) the protection from fire of timber lying in such forests and of trees reserved under section twenty-nine;

(i) the cutting of grass and pasturing of cattle in such forests;

(j) killing or catching elephants, hunting, shooting, fishing, poisoning water, and setting traps or snares in such forests.

(k) the protection and management of any portion of a forest closed under section twenty-nine

(l) the exercise of rights referred to in section twenty-eight.

Penalties for acts in contravention of notification under section 29. 32. Any person who commits any of the following offences:—

(a) fells, girdles, lops, taps or burns any tree reserved under section twenty-nine, or strips off the bark or leaves from, or otherwise damages, any such tree;

(b) contrary to any prohibition under section twenty-nine, quarries any stone, or burns any lime or charcoal, or collects, subjects to any manufacturing process, or removes, any forest-produce;

(c) contrary to any prohibition under section twenty-nine, breaks up or clears for cultivation or any other purpose any land in any protected forest;

(d) sets fire to such forest, or kindles a fire without taking all reasonable precautions to prevent its spreading to any trees reserved under section twenty-nine, whether standing, fallen or felled, or to any closed portion of such forest;

(e) leaves burning any fire kindled by him in the vicinity of any such trees or closed portion;

(f) fells any tree or drags any timber so as to damage any tree reserved as aforesaid;

(g) permits cattle to damage any such tree,

(h) infringes any rule made under section thirty-one,

shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

33. Nothing in this chapter shall be deemed to prohibit any act done with the permission in writing of the Forest-officer, or in accordance with rules made under section thirty-one, or (except as regards any portion of a forest closed under section twenty-nine) in the exercise of any right recorded under section twenty-eight.

## CHAPTER V.

### FORESTS UNDER CONSERVANCY ADMINISTRATION WHEN THIS ACT COMES INTO FORCE.

34. Within twelve months from the date on which this Act comes into force in the territories administered by any local Government such Government shall after consideration of the rights of the Government and private persons in all forest-lands or waste-lands then under its executive control for purposes of Forest Conservancy, determine which of such lands (if any) can, according to justice, equity and good conscience, be classed as Reserved Forests or Protected Forests under this Act, and declare by notification in the local official Gazette, any lands so classed to be Reserved or Protected Forests, as the case may be:

stop in any rights of the Government or private persons to or over any land or forest-produce in any such forest, which have, previous to the date of such declaration, been enquired into, settled and recorded in a manner which the Local Government thinks sufficient :

Provided also that if any such rights have not on such date been so enquired into, settled and recorded, the Local Government shall direct that the same shall be enquired into, settled and recorded in the manner provided by this Act for Reserved or Protected Forests, as the case may be ; and until such enquiry, settlement and record have been completed, no such declaration shall abridge or affect such rights.

## CHAPTER VI.

### OF THE CONTROL OVER FORESTS AND LANDS NOT BEING THE PROPERTY OF GOVERNMENT.

35. The Local Government may from time to time, by notification in the local official Gazette, regulate or prohibit in any forest or waste-land :—

- (a) the breaking up or clearing of land for cultivation ;
  - (b) the pasturing of cattle ;
  - (c) the firing or clearing of the vegetation ;
- when such regulation or prohibition appears necessary for any of the following purposes :—

*First.*—For protection against storms, winds, rolling stones, floods and avalanches ;

*Second.*—For the preservation of the soil on the ridges and slopes, and in the valleys, of hilly tracts, the prevention of landslips and of the formation of ravines and torrents, and the protection of land against erosion, or the deposit thereon of sand, stones or gravel ;

*Third.*—For the maintenance of a water-supply in springs, rivers and tanks ;

*Fourth.*—For the protection of roads, bridges, railways and other lines of communication ;

*Fifth.*—For the preservation of the public health ;

and may alter or cancel such notification.

The Local Government may, for any such purpose, construct at its own expense, in or upon any forest or waste-land, such work as it thinks fit :

Provided that no such notification shall be made or work begun until after the issue of a notice to the owner of such forest or land, calling on him to shew cause, within a reasonable period to be specified in such notice, why such notification should not be made or work constructed, and until his objections (if any) and any evidence he may produce in support of the same have been heard by an officer duly appointed in that behalf, and have been considered by the Local Government.

36. In case of neglect of, or wilful disobedience to, any regulation or prohibition under section thirty-five, or if the purposes of any work to be constructed under

that section so require, the Local Government may, after notice in writing to the owner of such forest or land, and after considering his objections (if any), place the same under the control of a Forest-officer, and may declare that all or any of the provisions of this Act relating to Reserved Forests shall apply to such forest or land.

The net profits (if any) arising from the management of such forest or land shall be paid to the said proprietor.

37. In any case under this chapter in which the local Government considers that, in lieu of placing the forest or land under the control of a Forest-officer, the same should be acquired for public purposes, the Local Government may proceed to acquire it in the manner prescribed by the Land Acquisition Act, 1870.

The owner of any forest or land comprised in any notification under section thirty-five may, at any time not less than three or more than twelve years from the date thereof, require that such forest or land shall be acquired for public purposes, and the Local Government shall acquire such forest or land accordingly.

38. The owner of any land or, if there be more than one owner thereof, the owners of shares therein amounting in the aggregate to at least two-thirds thereof may, with a view to the formation or conservation of forests thereon, represent in writing to the Collector or Deputy Commissioner their desire—

(a) that such land be managed on their behalf by the Forest-officer as a Reserved or a Protected Forest on such terms as may be mutually agreed upon ; or

(b) that all or any of the provisions of this Act be applied to such land.

In either case, the Local Government may, by notification in the local official Gazette, apply to such land such provisions of this Act as it thinks suitable to the circumstances thereof and as may be desired by the applicants.

Any such notification may be altered or cancelled by a like notification.

## CHAPTER VII.

### OF THE DUTY ON TIMBER.

39. The Local Government, with the previous sanction of the Governor-General in Council, may levy a duty in such manner, at such places, and at such rates, as it may from time to time prescribe by notification in the local official Gazette, on all timber—

- (a) which is produced in British India, and in respect of which the Government has any right ;
- (b) which is brought from any place beyond the frontier of British India.

In every case in which such duty is directed to be levied *ad valorem*, the Local Government may, with the like sanction, from time to time fix, by like notification, the value on which such duty shall be assessed.

All duties on timber, which, at the time when this Act comes into force in any territory, are levied therein under the authority of the Local Government, shall be deemed to be and to have been duly levied under the provisions of this Act

40. Nothing in this chapter shall be deemed to limit the amount (if any) chargeable as purchase-money or royalty on any timber or other forest-produce, although the same is levied on such timber or produce while in transit, in the same manner as duty is levied.

### CHAPTER VIII.

#### OF THE CONTROL OF TIMBER AND OTHER FOREST-PRODUCE IN TRANSIT.

41. The control of all rivers and their banks as regards the floating of timber, as well as the control of all timber and other forest-produce in transit by land or water, is vested in the Local Government, and it may from time to time make rules to regulate the transit of all timber and other forest-produce

Such rules may (among other matters)—

(a) prescribe the routes by which alone timber and other forest-produce may be imported, exported or moved, into, from, or within, British India;

(b) prohibit the import and export or moving of such timber or other produce without a pass from an officer duly authorized to issue the same, or otherwise than in accordance with the conditions of such pass,

(c) provide for the issue, production and return of such passes and for the payment of fees therefor,

(d) provide for the stoppage, reporting, examination and marking of timber or other forest-produce in transit, in respect of which there is reason to believe that any money is payable to Government on account of the price thereof, or on account of any duty, fee, royalty or charge due thereon, or to which it is desirable for the purposes of this Act to affix a mark;

(e) provide for the establishment and regulation of depôts, to which such timber or other produce shall be taken by those in charge of it for examination, or for the payment of such money, or in order that such marks may be affixed to it; and the conditions under which such timber or other produce shall be brought to, stored at, and removed from, such depôts;

(f) prohibit the closing up or obstructing of the channel or banks of any river used for the transit of timber or other forest-produce, and the throwing of grass, brushwood, branches and leaves into any such river, or any act which may cause such river to be closed or obstructed;

(g) provide for the prevention and removal of any obstruction of the channel or banks of any such river, and for recovering the cost of such prevention or removal from the person whose acts or negligence necessitated the same;

(h) prohibit absolutely or subject to conditions, within specified local limits, the establishment of

saw-pits, the converting, cutting, burning, concealing or marking of timber, the altering or effacing of any marks on the same, and the possession or carrying of marking-hammers or other implements used for marking timber;

(i) regulate the use of property-marks for timber; and the registration of such marks; prescribe the time for which such registration shall hold good; limit the number of such marks that may be registered by any one person, and provide for the levy of fees for such registration.

42. The Local Government may by such rules prescribe as penalties for the infringement thereof imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

Double penalties may be inflicted in cases where the offence is committed after sunset and before sunrise, or after preparation for resistance to lawful authority, or if the offender has been previously convicted of a like offence.

43. The Government shall not be responsible for any loss or damage which may occur in respect of any timber or other forest-produce while at a depôt established under a rule made under section forty-one, or while detained elsewhere for the purposes of this Act; and no Forest-officer shall be responsible for any such loss or damage unless he causes such loss or damage negligently, maliciously or fraudulently.

44. In case of any accident or emergency involving danger to any property at any such depôt, every person employed at such depôt, whether by the Government or by any private person, shall render assistance to any Forest-officer or Police-officer demanding his aid in averting such danger and securing such property from damage or loss.

### CHAPTER IX.

#### OF THE COLLECTION OF DRIFT AND STRANDED TIMBER.

45. All timber found adrift, beached, stranded, or sunk; all wood or timber bearing marks which have not been registered under section forty-one, or on which the marks have been obliterated, altered, or defaced by fire or otherwise, and

in such areas as the Local Government directs, all unmarked wood and timber,

shall be deemed to be the property of Government unless and until any person establishes his right and title thereto, as provided in this chapter.

Such timber may be collected by any Forest-officer or other person entitled to collect the same by virtue of any rule made under section fifty-one, and may be brought to such depôts as the Forest-officer may from time to time notify as depôts for the reception of drift-timber.



The Local Government may, by notification in the local official Gazette, exempt any class of timber from the provisions of this section, and withdraw such exemption.

46. Public notice shall from time to time be given by the Forest-officer, of timber collected under section forty-five. Such notice shall contain a description of the timber, and shall require any person claiming the same to present to such officer, within a period not less than two months from the date of such notice, a written statement of such claim.

47. When any such statement is presented as aforesaid, the Forest officer may, after making such inquiry as he thinks fit, either reject the claim after recording his reasons for so doing, or deliver the timber to the claimant.

If such timber is claimed by more than one person, the Forest-officer may either deliver the same to any of such persons whom he deems entitled thereto, or may refer the claimants to the Civil Courts, and retain the timber pending the receipt of an order from any such Court for its disposal.

Any person whose claim has been rejected under this section may, within two months from the date of such rejection, institute a suit to recover possession of the timber claimed by him; but no person shall recover any compensation or costs against the Government, or against any Forest-officer, on account of such rejection, or the detention or removal of any timber, or the delivery thereof to any other person under this section.

No such timber shall be subject to process of any Civil, Criminal, or Revenue Court until it has been delivered, or a suit has been brought, as provided in this section.

48. If no such statement is presented as aforesaid, or if the claimant omits to prefer his claim in the manner and within the period prescribed by the notice issued under section forty-six, or, on such claim having been so preferred by him, and having been rejected, omits to institute a suit to recover possession of such timber within the further period limited by section forty-seven, the ownership of such timber shall vest in the Government, or when such timber has been delivered to another person under section forty-seven, in such other person, free from all encumbrances.

49. The Government shall not be responsible for any loss or damage which may occur in respect of any timber collected under section forty-five, and no Forest-officer shall be responsible for any such loss or damage, unless he causes such loss or damage negligently, maliciously or fraudulently.

50. No person shall be entitled to recover possession of any timber collected or delivered as aforesaid until he has paid to the Forest-officer or other person entitled to

receive it such sum on account thereof as may be due under any rule made in pursuance of section fifty-one.

51. The Local Government may from time to time make rules to regulate the following matters (namely):—  
Power to make rules and prescribe penalties.

(a) the salving, collection and disposal of all timber mentioned in section forty-five;

(b) the use and registration of boats used in salving and collecting timber;

(c) the amounts to be paid for salving, collecting, moving, storing and disposing of such timber;

(d) the use and registration of hammers and other instruments to be used for marking such timber.

The Local Government may from time to time prescribe, as penalties for the infringement of any rules made under this section, imprisonment for a term which may extend to six months, or fine which may extend to five hundred rupees, or both.

## CHAPTER X.

### PENALTIES AND PROCEDURE.

52. When there is reason to believe that a forest-offence has been committed in respect of any forest-produce, such produce, together with all tools, boats, carts and cattle used in committing any such offence, may be seized by any Forest-officer or Police-officer.

Every officer seizing any property under this section shall place on such property a mark indicating that the same has been so seized, and shall, as soon as may be, make a report of such seizure to the Magistrate having jurisdiction to try the offence on account of which the seizure has been made:

Provided that when the forest-produce with respect to which such offence is believed to have been committed is the property of Government and the offender is unknown, it shall be sufficient if the officer makes, as soon as may be, a report of the circumstances to his official superior.

53. Upon the receipt of any such report the Magistrate shall, with all convenient dispatch, take such measures as may be necessary for the arrest and trial of the offender and the disposal of the property according to law.

54. All timber or forest-produce which is not the property of Government and in respect of which a forest-offence has been committed, and all tools, boats, carts and cattle used in committing any forest offence, shall be liable to confiscation.

Such confiscation may be in addition to any other punishment prescribed for such offence.

55. When the trial of any forest-offence is concluded, any forest-produce in respect of which such offence has been committed, shall, if it is the property of Govern-

Forest-produce, tools, &c, when liable to confiscation.  
Disposal, on conclusion of trial for forest-offence, of produce in respect of which it was committed.

ment or has been confiscated, be taken charge of by a Forest-officer, and in any other case may be disposed of in such manner as the Court may direct.

56. When the offender is not known, or cannot be found, the Magistrate may, if he finds that an offence has been committed, order the property in respect of which the offence has been committed to be confiscated and taken charge of by the Forest-officer, or to be made over to the person whom he deems to be entitled to the same:

Provided that no such order shall be made until the expiration of one month from the date of seizing such property, or without hearing the person (if any) claiming any right thereto, and the evidence (if any) which he may produce in support of his claim.

57. The Magistrate may, notwithstanding anything hereinbefore contained, direct the sale of any property seized under section fifty-two and subject to speedy and natural decay, and may deal with the proceeds as he would have dealt with such property if it had not been sold.

58. The officer who made the seizure under section fifty-two or any of his official superiors, or any person claiming to be interested in the property so seized, may, within one month from the date of any order passed under section fifty-four, fifty-five or fifty-six, appeal therefrom to the Court to which orders made by such Magistrate are ordinarily appealable, and the order passed on such appeal shall be final.

59. When an order for the confiscation of any property has been passed under section fifty-four or fifty-six, as the case may be, and the period limited by section fifty-eight for an appeal from such order has elapsed and no such appeal has been preferred, or when, on such an appeal being preferred, the Appellate Court confirms such order in respect of the whole or a portion of such property, such property or such portion thereof, as the case may be, shall vest in the Government free from all encumbrances.

60. Nothing hereinbefore contained shall be deemed to prevent any officer empowered in this behalf by the Local Government from directing at any time the immediate release of any property seized under section fifty-two.

61. Any Forest-officer or Police-officer who vexatiously and unnecessarily seizes any property on pretence of seizing property liable to confiscation under this Act, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

62. Whoever, with intent to cause damage or injury to the public or to any person, or to cause wrongful gain as defined in the Indian Penal Code,—

Penalty for counterfeiting or defacing marks on trees and timber and for altering boundary marks.

(a) knowingly counterfeits upon any timber or standing tree a mark used by Forest-officers to indicate that such timber or tree is the property of the Government or of some person, or that it may lawfully be cut or removed by some person; or

(b) alters, defaces or obliterates any such mark placed on a tree or on timber by or under the authority of a Forest-officer; or

(c) alters, moves, destroys or defaces any boundary-mark of any forest or waste-land to which the provisions of this Act are applied,

shall be punished with imprisonment for a term which may extend to two years, or with fine, or with both.

63. Any Forest-officer or Police-officer may, without orders from a Magistrate and without a warrant, arrest any person against whom a reasonable suspicion exists of his having been concerned in any forest-offence punishable with imprisonment for one month or upwards.

Every officer making an arrest, under this section shall without unnecessary delay take or send the person arrested before the Magistrate having jurisdiction in the case.

Nothing in this section shall be deemed to authorize such arrest for any act which is an offence under chapter IV. of this Act, unless such act has been prohibited under section twenty-nine, clause (c)

64. Every Forest-officer and Police-officer shall prevent, and may interfere for the purpose of preventing, the commission of any forest-offence.

65. The Magistrate of the District, and any Magistrate of the first class specially empowered in this behalf by the Local Government, may try summarily, under the Code of Criminal Procedure, any forest-offence punishable only with imprisonment for a term not exceeding six months, or fine not exceeding five hundred rupees, or both.

66. Nothing in this Act shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act or the rules made under it, or from being liable under such other law to any higher punishment or penalty than that provided by the rules made under this Act: Provided that no person shall be punished twice for the same offence.

67. The Local Government may from time to time, by notification in the local official Gazette, empower any Forest-officer by name, or as holding an office, to accept from any person against whom a reasonable sus-

Power to compound offences.

picion exists that he has committed any forest-offence other than an offence under section sixty-one or section sixty-two a sum of money by way of compensation for any damage which may have been committed, and to release any property which has been seized as liable to confiscation on payment of the value thereof as estimated by such officer.

On the payment of such sum of money or such value or both as the case may be to such officer, the accused person, if in custody, shall be discharged, the property seized shall be released, and no further proceedings shall be taken under this Act against such person or property; but nothing herein contained shall exempt such person from prosecution on the same facts under any other law for the time being in force.

68. When in any proceedings taken under this Act, or in consequence of any thing done under this Act, a question arises as to whether any forest-produce is the property of the Government, such produce shall be presumed to be the property of the Government until the contrary is proved.

*Presumption that forest-produce belongs to Government.*

## CHAPTER XI.

### CATTLE-TRESPASS.

69. Cattle trespassing in a Reserved Forest, or in any portion of a Protected Forest which has been lawfully closed to grazing, shall be deemed to be cattle doing damage to a public plantation within the meaning of the eleventh section of the Cattle-trespass Act, 1871, and may be seized and impounded as such by any Forest-officer or Police-officer.

*Cattle-trespass Act, 1871, to apply.*

70. The Local Government may from time to time, by notification in the local official Gazette, direct that, in lieu of the fines fixed by the twelfth section of the Act last aforesaid, there shall be levied for each head of cattle impounded under section sixty-nine of this Act, such fines as it thinks fit, but not exceeding the following, that is to say:—

For each elephant	..	ten rupees.
For each buffalo or camel	..	two "
For each horse, mare, gelding, pony, colt, filly, mule, bull, bullock, cow or heifer	..	one "
For each calf, ass, pig, ram, ewe, sheep, lamb, goat or kid	..	eightann as.

## CHAPTER XII.

### OF FOREST-OFFICERS.

71. The Local Government may invest any Forest-officer by name, or as holding an office, with the following powers, that is to say:—

*Local Government may invest Forest officers with certain powers.*

(a) power to enter upon any land and to survey, demarcate, and make a map of the same,

(b) the powers of a Civil Court to compel the attendance of witnesses and the production of documents;

(c) power to issue a search-warrant under the Code of Criminal Procedure;

(d) power to hold an enquiry into forest-offences, and, in the course of such enquiry, to receive and record evidence.

Any evidence recorded under clause (d) of this section shall be admissible in any subsequent trial before a Magistrate, provided that it has been taken in the presence of the accused person.

72. All Forest-officers shall be deemed to be public servants within the meaning of the Indian Penal Code.

*Forest-officers deemed public servants.*

73. No suit shall lie against any public servant for anything done by him in good faith under this Act.

*Indemnity for acts done in good faith.*

74. Except with the permission in writing of the Local Government, no Forest-officer shall, as principal or agent, trade in timber or other forest-produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

*Forest officers not to trade.*

## CHAPTER XIII.

### SUBSIDIARY RULES.

75. The Local Government may from time to time make rules—

*Additional powers to make rules.*

(a) to prescribe and limit the powers and duties of any Forest-officer under this Act;

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

(c) for the preservation, reproduction and disposal of trees and timber belonging to Government, but grown on lands belonging to or in the occupation of private persons; and

(d) generally to carry out the provisions of this Act.

76. Any person breaking any rule under this Act, for the breach of which no special penalty is provided, shall be punished with imprisonment for a term which may extend to one month, or fine which may extend to five hundred rupees, or both.

*Penalties for breach of rules.*

77. All rules made by the Local Government under this Act shall be published in the local official Gazette, and shall thereupon, so far as they are consistent with this Act, have the force of law.

*Rules when to have force of law.*

Provided that no rule made under section twenty-seven, thirty-one or forty-one shall be so published without the previous sanction of the Governor General in Council.

## CHAPTER XIV.

## MISCELLANEOUS.

78. Every person who exercises any right in a Reserved or Protected Forest, or who is permitted to take any forest-produce from, or to cut and remove timber or to pasture cattle in, such forest, and

every person who is employed by any such person in such forest, and

every person in any village contiguous to such forest who is employed by the Government, or who receives emoluments from the Government for services to be performed to the community,

shall be bound to furnish without unnecessary delay to the nearest Forest-officer or Police-officer any information he may possess respecting the commission of, or intention to commit, any forest-offence, and shall assist any Forest-officer or Police-officer demanding his aid

(a) in extinguishing any fire occurring in such forest;

(b) in preventing any fire which may occur in the vicinity of such forest from spreading to such forest;

(c) in preventing the commission in such forest of any forest-offence; and

(d) when there is reason to believe that any such offence has been committed in such forest, in discovering and arresting the offender.

79. If the Government and any person be jointly interested in any forest or waste-land, or in the whole or any part of the produce thereof, the Local Government may from time to time either

(a) undertake the management of such forest, waste-land or produce, accounting to such person for his interest in the same; or

(b) issue such regulations for the management of the forest, waste-land or produce by the person so jointly interested as it deems necessary for the management thereof and the interests of all parties therein.

When the Local Government undertakes, under clause (a) of this section, the management of any forest, waste-land or produce, it may from time to time, by notification in the local official Gazette, declare that any of the provisions contained in chapters II. and IV. of this Act shall apply to such forest, waste-land or produce, and thereupon such provisions shall apply accordingly.

80. If any person be entitled to a share in the produce of any forest which is the property of Government or over which the Government has proprietary rights, or to any part of the forest-produce of which the Government is entitled, upon the condition of duly performing any service connected with such forest, such share shall be liable to confiscation in the event of the fact being established to the satisfaction of the Local

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Government that such service is no longer so performed: Provided that no such share shall be confiscated until the person entitled thereto, and the evidence (if any) which he may produce in proof of the due performance of such service, have been heard by an officer duly appointed in that behalf by the Local Government.

81. All money payable to the Government under this Act, or under any rule made under this Act, or on account of the price of any forest-produce, or of expenses incurred in the execution of this Act in respect of such produce, may, if not paid when due, be recovered under the law for the time being in force as if it were an arrear of land-revenue.

82. When any such money is payable for or in respect of any forest-produce, the amount thereof shall be deemed to be a first charge on such produce, and such produce may be taken possession of by a Forest-officer until such amount has been paid.

If such amount is not paid when due, the Forest-officer may sell such produce by public auction, and the proceeds of the sale shall be applied first in discharging such amount.

The surplus (if any), if not claimed within two months from the date of the sale by the person entitled thereto, shall be forfeited to Her Majesty.

83. Whenever it appears to the Local Government that any land is required for any of the purposes of this Act, such land shall be deemed to be needed for a public purpose within the meaning of the Land Acquisition Act, 1870, section four.

## SCHEDULE.

(See section 1.)

## ENACTMENTS REPEALED.

Number and year of Act or Regulation.	Title.	Extent of Repeal.
Act VII. of 1865	An Act to give effect to Rules for the management and preservation of Government-forests.	So much as has not been repealed.
Act VII. of 1869	An Act to give validity to certain Rules relating to forests in British Burma.	The whole.
Act XIII. of 1873	An Act to amend the law relating to timber floated down the rivers of British Burma.	So much as has not been repealed.
Regulation IX. of 1874.	The Arakan Hill District Laws Regulations, 1874.	So far as it relates to Act VII of 1865 and VII of 1869.

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

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 8th March 1878, and was promulgated for general information in the *Gazette of India* of 9th March 1878.

Act No. VIII. of 1878.

SEA CUSTOMS ACT, 1878.

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16. For Master delivering unsigned or untrue manifest.
17. For not being able to account for missing goods or deficiency of goods.
18. For refusing to receive or counter-sign manifest.
19. For breaking bulk without permission.
20. For false entry or fraudulent alteration, in bill of lading ; for not making bill before leaving place where goods shipped ; for cargo being stored, destroyed or thrown overboard and not satisfactorily accounted for.
21. For attempting to depart without port-clearance.
22. For departing without port-clearance.
23. For pilot taking charge of vessel without port-clearance.
24. For refusing to receive officer of Customs on board.
25. For disobeying section 68.
26. For Masters resisting search, removing marks, &c., placed by Customs-officer, secretly conveying away goods, or opening hatchway after fastened by Customs-officer.
27. For lading in absence of Customs-officer.
28. For removing goods contrary to section 70, 72 or 75.
29. For sending goods without or in excess of boat-note.
30. For non-receipt or non-delivery or non-signing of boat-note.
31. For not landing or shipping goods in accordance with section 73, 77 or 78.
32. For goods being found in unlicensed cargo boats.
33. For discharging goods not duly entered in manifest.
34. For goods being found concealed and unaccounted for.
35. For goods found not agreeing in description and quantity with entry in manifest.
36. For removing goods after landing and before due entry.
37. For goods being brought to be passed through Custom-house when packages differ from description given, contents are misdescribed or misstated, or other goods are concealed amongst them.
38. For misdescription of goods.

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39. For taking or passing goods without entry.
40. Prohibited or dutiable goods concealed in baggage.
41. For improper carrying into warehouse.
42. For withholding or removing before examination goods entered to be warehoused.
43. For warehousing goods improperly.
44. For refusing to open private warehouse when duly required.
45. For neglecting to stow goods properly in warehouse.
46. For importer or owner of warehoused goods clandestinely gaining access.
47. For opening or altering warehoused goods.
48. For deficiencies in contravention of section 98 or 100 of goods in a private warehouse.
49. For failing to produce goods when required.
50. For concealing, removing, abstracting or transferring from one package to another goods duly warehoused.
51. For excess in private warehouse over registered quantity.
52. For removing warehoused goods improperly.
53. For taking goods out of warehouse without paying duty.
54. For infringing rules or orders regarding transshipment.
55. For shipping goods before entry outwards.
56. For shipping goods not in shipping bill.
57. For not giving notice of short shipping or re-landing as required by section 140.
58. For landing at place other than that for which goods have been cleared.
59. For deficiency in goods on which drawback has been paid on board vessel referred to in section 142.
60. For irregularly re-landing spirituous liquors.
61. For contravening rules relating to spirit.
62. For contravention of rules made under section 157.
63. For, contrary to such rules, touching at Foreign Port or not declaring in writing that vessel touched at Foreign Port.
64. For non-compliance with Section 158, 159 or 160.
65. For failure to produce certificate.
66. For Master of coasting vessel violating any conditions of general pass.
67. For contravention of the provisions of section 165.
68. For dutiable goods entered in cargo-book not being found, or for not entering.
69. For failure to keep cargo-book correctly, &c.
70. For breach in respect of lading, carrying coastwise, and unlading.
71. For refusal to produce documents.
72. For making false declaration, destroying or refusing to produce documents or refusing to answer questions.



## SECTION.

73. For possession of smuggled goods.  
 74. For searching persons on insufficient grounds.  
 75. For Customs-officers guilty of breach of duty.  
 76. For Customs-officers committing or conniving at frauds against Customs-revenue.  
 77. For neglect of Police-officer to give notice.  
 78. Punishment for obstruction to Customs-officers.  
 79. For Customs-officer disclosing particulars learnt officially concerning goods or showing or parting with samples.  
 80. For acting as agent without authority.
168. Packages and contents included in confiscation of goods.  
 Also conveyances and animals used in removal.  
 Tackle, &c., included in confiscation of vessels.

## CHAPTER XVII.

## PROCEDURE RELATING TO OFFENCES, APPEALS, &amp;C.

169. Powers to search on reasonable suspicion.  
 170. Persons may, before search, require to be taken before Magistrate or Customs-collector.  
 171. Power to stop vessels, carts, &c, and search for goods on reasonable suspicion.  
 172. Power to issue search-warrant.  
 173. Persons reasonably suspected may be arrested.  
 174. Persons arrested to be taken to nearest Magistrate or Customs-collector.  
 175. Persons taken before Magistrate may be detained or admitted to bail.  
 176. Persons escaping may be afterwards arrested.  
 177. Persons in Her Majesty's Navy, when arrested, to be secured on board until warrant procured.  
 178. Seizure of things liable to confiscation.  
 179. Things seized how dealt with.  
 180. Procedure in respect of things seized on suspicion.  
 181. When seizure or arrest is made, reason in writing to be given.  
 182. Adjudication of confiscations and penalties.  
 183. Option to pay fine in lieu of confiscation.  
 184. On confiscation of vessel or goods, property to vest in Her Majesty.  
 185. Levy of penalty for failure to bring-to.  
 186. Penalty under Act not to interfere with punishment under other law.  
 187. Offences not especially provided for how tried.  
 188. Appeal from subordinate to Chief Customs-Authority.  
 189. Deposit pending appeal of duty demanded.  
 190. Power to remit penalty or confiscation.  
 191. Revision by Local Government.  
 192. Goods on which penalty incurred not to be removed till payment.  
 Other goods of person liable to fine or penalty may be detained.  
 193. Enforcement of payment of penalty.

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## MISCELLANEOUS.

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194. Power to open packages and examine goods.  
 195. Power to take samples of goods.  
 196. Owner to pay expense incidental to compliance with Customs-law.  
 197. No compensation for loss or injury except on proof of neglect or wilful act.  
 198. Notice of proceedings.  
 Limitation.  
 199. Wharfage-fees.  
 200. Duplicates of documents may be granted on payment of fee.  
 201. Amendment of documents.  
 202. Custom-house agents.  
 203. Agent to produce authority if required.  
 204. Rules to be notified.  
 205. Cancellation of notifications.  
 206. Remission of duty and compensation to owner in certain cases.  
 207. Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

## SCHEDULE.

## PART I—ACTS REPEALED.

## PART II.—FORMS.

- A. Form of Bond for Import duty.  
 B. Form of Bonded Warehouse-warrant.  
 C. Form of Bond for removal of Spirit from licensed Distillery.

*An Act to consolidate and amend the law relating to the levy of Sea Customs-duties.*

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows :—

## CHAPTER I.

## PRELIMINARY.

1. This Act may be called "The Sea Customs Act, 1878."  
 Short title. Act, 1878."  
 It extends to the whole of British India, and shall come into force on the first day of April 1878.  
 Local extent. and shall come into force on the first day of April 1878.  
 Commencement. 1878.
2. The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein.
- Repeal of enactments. repealed to the extent specified therein.
- All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.
- References to enactments repealed. shall be read as if made to the corresponding provisions of this Act.
- All appointments, rules, declarations, exemptions and delegations made, powers conferred, forms and conditions prescribed, values, fees, rates, and periods fixed, and notifications, instructions, directions, prohibitions, passes and licenses issued, under any Act hereby repealed shall, if the same are in force at the time this Act comes into force, be deemed to have been respectively made, conferred, prescribed, fixed and issued under this Act, in so far as they are consistent herewith.
- Saving of appointments, &c. made, powers conferred, forms and conditions

SEC. 1. This Act, unless there be something repugnant in the subject or context—  
 Interpretation.

(a) "Chief Custom-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters relating to Sea-customs in any place in which this Act operates;

(b) "Chief Customs-Officer" denotes the Chief Executive Officer of Sea-customs for any Port to which this Act applies;

(c) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge;

(d) "Customs-port" means any place except Aden declared under section 11 to be a port for the shipment and landing of goods;

(e) "Foreign Port" means Aden and any place beyond the limits of British India;

(f) "Vessel" includes anything made for the conveyance by water of human beings or property.

(g) "Coasting vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not: or proceeding from or to a Customs Port to or from a place declared to be a port under section 12;

(h) "Master" when used in relation to any vessel means any person, except a pilot or Harbour Master, having command or charge of such vessel;

(i) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port;

(j) "Warehouse" denotes any place appointed or licensed under section 15 or section 16.

4. When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

5. Anything which a Master is required or empowered to do under this Act may, with the express or implied consent of such Master and the approval of the Customs-collector, be done by a ship's agent.

## CHAPTER II.

### APPOINTMENT AND POWERS OF OFFICERS, &c.

6. The Local Government of every place in which duties of sea-customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

7. The Local Government may delegate to any officer of Customs any of the powers vested in it by the first clause of section 6.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

8. At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

9. The Chief Customs-Authority may from time to time, with the sanction of the Local Government, make rules consistent with this Act,

(a) prescribing and limiting the powers and duties of officers of Customs,

(b) regulating the delegation of their duties by such officers; and

(c) generally to carry out the provisions of this Act.

10. No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

## CHAPTER III.

### APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING-STATIONS.

11. The Local Government may from time to time, by notification in the official Gazette,

(a) declare the places within the territories administered by it which alone shall be Ports for the shipment and landing of goods;

(b) declare the limits of such Ports;

(c) appoint proper places therein to be Wharves for the landing and shipping of goods, or of particular classes of goods;

(d) declare the limits of any such Wharf;

(e) alter the name of any such Port or Wharf ; and

(f) declare what shall, for the purposes of this Act, be deemed to be a Custom-house, and the limits thereof.

12. The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

Powers to declare places to be Ports, for coasting trade.

13. The Governor General in Council may from time to time direct, by notification in the *Gazette of India*, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated for any of the purposes of this Act as goods imported from or exported to a Customs-port as the case may be.

Power to declare that Foreign Ports shall be regarded as Customs-ports for certain purposes.

14. The Local Government may from time to time declare, by notification in the official *Gazette*, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

Power to declare Warehousing Ports.

15. At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof, and may cancel such appointment.

Power to appoint public warehouses.

16. At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited as aforesaid.

Power to license private warehouses.

Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form as if from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Form of application for license.

Every license granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the license, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-Officer.

Revocation of license.

17. The Chief Customs-Authority may from time to time appoint, in or near any Customs-port, stations or limits at, or within which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefore has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port, vessels, not brought into Port by pilots, shall anchor or moor.

Stations for Customs-officers to board and land.

iv.—21 f

## CHAPTER I.

### PROHIBITIONS AND RESTRICTIONS OF IMPORT AND EXPORTATION.

18. No goods specified in the following clauses shall be brought, whether by land or sea, into British India :—

Prohibitions.

(a) any book printed in infringement of any law in force in British India on the subject of copyright, when the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire :

(b) counterfeit coin : or coin which purports to be Queen's coin of India, or to be coin made under the Native Coinage Act, 1876, but which is not of the established standard in weight or fineness :

(c) any obscene book, pamphlet, paper, drawing, painting, representation, figure or article :

(d) articles bearing any names, brands or marks being or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India, and not made by such manufacturers.

19. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India.

Power to prohibit or restrict importation or exportation of goods.

## CHAPTER V.

### LEVY OF, AND EXEMPTION FROM, CUSTOMS-DUTIES.

20. Except as hereinafter provided, Customs-duties shall be levied at such rates as may be prescribed by or under any law for the time being in force, on—

Goods dutiable.

(a) goods imported or exported by sea into or from any Customs-port from or to any Foreign Port ;

(b) opium, salt, or salted fish imported by sea from any Customs-port into any other Customs-port ;

(c) goods brought from any Foreign Port to any Customs-port, and without payment of duty, there transhipped for, or thence carried to, and imported at any other Customs-port ; and

(d) goods brought in bond from one Customs-port to another :

Provided that no such duties shall be levied on goods belonging to the Government.

Proviso.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were

Goods partially composed of dutiable articles.

Sec<sup>r</sup> proposed of such article, or if composed of more than one article liable to duty then with duty which would be payable on such article if they were entirely composed of the article charged with the highest rate of duty.

22. The Governor General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which Customs duties are by law imposed, and alter any such values fixed by any Tariff Act for the time being in force.

23. The Governor General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port therein, from the whole or any part of the Customs-duties leviable on such goods.

The Local Government may, by special order in special cases, exemption from duty, under exceptional nature, to be stated in such order, any goods on which Customs-duties are leviable.

24. The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

25. If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

26. Any goods produced or manufactured in British India which have been exported therefrom, and on the exportation of which any drawback of excise has been received shall, on being imported into any Customs-port, be subjected, unless the Chief Customs-Authority in any particular case otherwise directs by special order, to payment of excise duty, at the rate to which goods of the like kind and quality are liable at such port.

27. All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in British India shall be subject to the

same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs-port and shall in other respects be dealt with as if they were imported from a foreign port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place from which they are entitled to be admitted duty-free.

28. Provisions and stores produced or manufactured in British India, required for use on board of any vessel proceeding to any Foreign Port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

29. On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill of entry or shipping-bill, as the case may be, state the real value, quantity, and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity, or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity, or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

Provided that, if the owner makes and subscribes a declaration before the Customs-collector to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

30. For the purposes of this Act the real "Real value" defined, value shall be deemed to be—

(a) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation as the case may be, without any abatement or deduction whatever, except (in the case of goods

imported) of the amount of the duties payable on the importation thereof : or,

(b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place without any abatement or deduction except as aforesaid.

31 Goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill-of-entry or shipping-bill, the goods shall be assessed in accordance therewith.

32. If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill-of-entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the value thereof as estimated by him, and the Customs-collector shall, within two clear working days after such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the local official Gazette, or some local newspaper and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day, to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

33. If, on the first examination of any goods under section 31, the owner thereof in writing that such goods are, in consequence of damage sustained before delivery of the bill of entry, of value less than that stated in such bill, the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner—

(a) the real value of such goods may be fixed on appraisement by an officer of Customs and the duty may be assessed on the value so fixed ; or

(b) the goods may, after due notice in the local official Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill of entry), and at such place, as the Customs-collector appoints ; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

34. When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill-of-entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall if the owner thereof so desires be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

35. No abatement of duty on account of damage shall be allowed on wines, spirit or beer, or on any other articles on which duties are levied on quantity and not on value.

36. Except as provided in section 94, no amendment of a bill of entry or shipping-bill relating to goods assessed for duty on the declared value, quantity, or description thereof shall be allowed after such goods have been removed from the Custom-house.

37. The rate of duty and the tariff valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill of entry thereof is delivered to the Customs-collector under section 86 :

Provided that when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant.

Provided also that if such goods are warehoused and re-assessed under section 115 of this Act, the rate and valuation applicable thereto shall be the rate and valuation in force at the time when application is made to clear such goods for home-consumption.

**Section 137.**—A bill of entry shall for the purpose of this section be deemed to be delivered into it is first presented to the proper officer of Customs.

38. The rate of duty and tariff valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping-bill of such goods is delivered under section 137.

39. When Customs-duties or charges have been short-levied through inadvertence, error, collusion or misconception on the part of the officers of Customs, or through mis-statement as to real value, quantity, or description on the part of the owner,

or when any such duty, or charge after having been levied, has been owing to any such cause erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

40. No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconception, shall be returned, unless such claim is made within three months from the date of such payment.

41. The Customs-collector may, if he thinks fit, instead of requiring payment of Customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from them in respect of such duties and charges.

## CHAPTER VI.

### DRAWBACK.

42. When any goods, capable of being easily identified, which have been imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, are re-exported by sea from such Customs-port to any Foreign Port, or as provisions or stores for use on board a ship proceeding to a Foreign Port,

seven-eighths of such duties shall, except as otherwise hereinafter provided, be repaid as drawback:

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-

Conditions for grant of drawback. port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines.

43. When any goods having been charged with import-duty at one Customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall be allowed on such goods as if they had been so re-exported from the former port.

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into British India.

44. A drawback of the whole of the Customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	Gals.
For every Admiral	... 1,260
Vice-Admiral	... 1,050
Rear-Admiral	... 840
Captain of 1st and 2nd rate	... 630
Captain of 3rd, 4th and 5th rate	... 420
Captain of an inferior rate	... 210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon	... 105

45. Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the Port of shipment, to be shipped under

their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same.

46. The Customs-collector may permit the transfer of any such wine or spirit from one Naval officer to another. Transfer of wine or spirit from one Naval officer to another. or spirit from one Naval officer to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity;

or may permit the transshipment of any such wine or spirit from one vessel to another for the use of the same Naval officer;

or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption.

47. Provisions and stores for the use of Her Majesty's Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or re-landed and warehoused, free of duty;

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application,

48. The provisions of sections 44, 45, 46 and 47 as to officers of Her Majesty's Navy apply also to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any port out of India, and the rules prescribed by section 47 as to provisions and stores for the use of Her Majesty's Navy apply also to provisions and stores for the use of such Marine or Survey.

49. The Governor General in Council may from time to time, by notification in the *Gazette of India*, Power to declare what goods are identifiable,

(a) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified; and

(b) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port in India. and may prohibit drawback in case of specified Foreign Port.

50. Notwithstanding anything hereinbefore When no drawback allowed. contained, no drawback shall be allowed—

(a) upon goods not included in the export-manifest, or

(b) where the goods to be exported are of less value than the amount of drawback claimed, or

(c) where the claim is for drawback amounting, in respect of any single shipment, to

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less than five rupees, and collector thinks fit to reject

(d) on salt, salted fish, or opium.

51. No drawback shall be allowed unless

Time to claim drawback. claim to receive drawback be made and established at the time of re-export.

No such payment of drawback shall be made until the vessel carrying the goods has put out to

When payment made. the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

52. Every person, or his duly authorized agent, claiming drawback on

any goods duly exported, shall make and subscribe

a declaration that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

## CHAPTER VII.

### ARRIVAL AND DEPARTURE OF VESSELS.

#### *Arrival and entry of vessel inwards.*

53. The Local Government may, by notification

in the local official Gazette, Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered. fix a place in any river or Port, beyond which no vessel arriving shall pass until a manifest has been

delivered to the Pilot, officer of Customs or other person duly authorized to receive the same.

If, in any river or Port wherein a place has been fixed by the Local Government under this

section, the Master of any vessel arriving re-

mains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

54. If any vessel arrives at any Customs-port in which a place has not

been so fixed, the Master of such vessel shall, with-

in twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs or other person authorized to receive the same.

55. Every manifest shall be signed by the

Master, shall specify all goods imported in such

vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form, as the Chief Customs-Authority may from time to time direct.

56. The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission in the opinion of such Collector results from an accident or inadvertence, by furnishing an amended or supplementary manifest, and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs.

Except as herein provided no import manifest shall be amended.

57. The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf.

58. No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry.

59. The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill of lading or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew and voyage as are put to him by such officer.

The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application.

60. Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority.

61. Notwithstanding anything contained in sections 53, 54, 57, or 58, the Customs-collector may accept from the ship's agent in lieu of the Master delivery of the manifest or of any other document required by those sections to be delivered by the Master.

*Entry out-wards, port-clearance and departure of vessels.*

62. No vessel shall take on board any part of her export-cargo, until a written application for entry of such vessel outwards subscribed by the

Master of such vessel, has been made to the Customs-collector or before an order has been given thereon by such officer for such entry.

Every application made under this section shall specify the name, tonnage, and national character of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped.

63. No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance has been granted by the Customs-collector or other officer duly authorized to grant the same.

And no pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance.

64. Every application for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel.

The Master shall, at the time of applying for port-clearance—

(a) deliver to the Customs-collector a manifest in duplicate in such form as may from time to time be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel, and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped;

(b) deliver to the Customs-collector such shipping bills or other documents as such Customs-collector acting under the General instructions of such Chief Customs-Authority requires; and

(c) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him.

The provisions of section 55 relating to the amendment of import-manifest shall *mutatis mutandis* apply also to export manifests delivered under this section.

65. The Customs-collector may refuse port-clearance to any vessel until (a) the provisions of section 63 are complied with;

(b) all Port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof, and all duties payable in respect of any goods shipped therein have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate as such Customs-collector directs;

(c) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same.

(d) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the



effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import-cargo in respect of such goods.

A ship's agent delivering a declaration under clause (c) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a ship's agent delivering a declaration under clause (d) of this section shall be bound to discharge all claims referred to in such declaration.

65. When the Customs-collector is satisfied that the provisions of section 63 and if necessary of clauses (b) and (c) and (d) of section 64 have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

66. Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent furnishes such security as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest of other documents specified in section 63.

## CHAPTER VIII.

### GENERAL PROVISIONS AFFECTING VESSELS IN PORT.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such Port.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.

68. Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer, and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board.

69. Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold, and mark any goods before landing, and lock up, seal, mark, or otherwise secure any goods on board of such vessel.

If any box, place or closed receptacle on such vessel is found to contain goods, the key be with the officer shall remain the same to the Customs-collector, who may the issue to the officer, on board, or to any other officer under his authority, a written order to search.

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

70. Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods, other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or water-borne to be shipped or discharged from any vessel in any Customs-port, except in the presence of an officer of Customs.

71. When an officer of Customs is deputed under section 67 to re-charge and shipment of cargo on board a vessel, the period allowed for discharge and shipment of cargo shall not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

In calculating any period allowed, or any charge made, under this section, the period (if any) during which a vessel is laid up after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs upon application from the Master, shall be deducted.

72. Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any Customs-port be discharged from any vessel, or be shipped or water-borne to be shipped—

Goods not to be landed, &c., on Sundays or holidays, without permission, nor except within fixed hours.

Sec. 72. Discharge or shipping of cargo, as may be, is prohibited by the Chief Customs-Authority;

on any day, except between such hours as such authority from time to time appoints by notification in the official Gazette.

73. No goods shall in any Customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

Goods not to be shipped, &c., except at wharfs. unless with the written permission of the Customs-collector or when a general permission has been granted under section 74, no goods shall in any Customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose.

74. Notwithstanding anything contained in section 70 or 73, the Chief Customs-Authority may, by notification in the local official Gazette, give general permission for goods to be shipped or water-borne to be shipped in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

75. The Chief Customs-Authority may from time to time make rules for the landing and shipping of passengers' baggage and the passing of the same through the Customs-house; and for the landing, shipping and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger vessels.

When any baggage or parcels is or are made over to an officer of Customs for the purpose of being landed a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the expense and trouble incurred in landing and depositing the same in the Custom-house.

76. When any goods are water-borne for the purpose of being landed from any vessel and warehouse or cleared for home-consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note specifying the number of packages so sent and the marks and numbers or other description thereof.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it,

The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master, or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time, direct.

The Local Government may from time to time by notification in the local official Gazette, suspend the operation of this section in any Customs-port or part thereof.

77. All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay.

78. Except in cases of imminent danger no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

79. The Local Government may declare with regard to any Customs-port, by notification in the local official Gazette, that after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandise within the limits of such Port.

In any Port with regard to which such notification has been issued, the Chief Officer of Customs or other officer, whom the Local Government appoints in this behalf, may, subject to such rules and on payment of such fees as the Local Government from time to time prescribes by notification in the local official Gazette, issue licenses for, and register, cargo-boats. Such officer may also, subject to rules so prescribed, cancel any license so issued.

80. The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

## CHAPTER IX.

### OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

81. When an order for entry inwards of any vessel which has arrived in any Customs-port, or a special pass permitting such vessel to break bulk, has been given, the discharge of the cargo of such vessel may be proceeded with.

82. Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55.

83. If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such periods as is specified in the bill of landing of such goods, or if no period is so specified within such number of working days, not exceeding fifteen, after the entry of the vessel importing the same as the Local Government from time to time appoints by notification in the official Gazette, or

if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the Master of such vessel or, on his application the proper officer of Customs, may then carry such goods to the Custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of and grant receipts for such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid,

84. At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

If any package or parcel so carried to the Custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 83, and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in that section.

85. Notwithstanding anything contained in sections 83 and 84 the Customs-collector in any Customs-port to which the Local Government, by notification in the local official Gazette, declares this section to be applicable, may permit the Master of any vessel immediately on receipt of an order under section 57, or special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents if willing to receive the same, for the purpose of landing the same forthwith—

(a) at the Custom-house or any specified landing-place or wharf; or

(b) at any landing-place or wharf belonging to any Port Commissioners, Port Trust or other public body or company;

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established

in respect of the same by the owner thereof shall be entitled to recover from such owner charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (a) of this section and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing place or wharf any goods are discharged under clause (b) of this section, shall not permit the same to be removed without an order in writing from the Customs-collector.

86. The owner of any goods imported shall on the landing thereof from the importing ship make entry of such goods for home-consumption or warehousing by delivering to the Customs-collector a bill of entry thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship.

87. On the delivery of such bill the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home-consumption, or warehouse them, subject to the provisions hereinafter contained.

88. If any goods are not entered and cleared for home-consumption, or warehoused, within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the Local official Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85; next, to the payment of the duties which would be leviable on such goods if they were then cleared for home-consumption, and next to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same: provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Sec. 88. <sup>ACT</sup> And that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India) and in such manner as the Local Government may from time to time direct:

Provided also, that nothing in this section shall authorize the removal for home-consumption of any dutiable goods without payment of duties of customs thereon.

#### CHAPTER X.

##### OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

89. When the owner of any goods entered for home-consumption, and (if such goods be liable to duty) assessed under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

#### CHAPTER XI.

##### WAREHOUSING.

*Of the admission of goods into a warehouse.*

90. When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

91. Every such application shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-Authority.

92. When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,

(a) to observe all rules prescribed by this Act in respect of such goods;

(b) to pay, on demand, all duties, rent and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-Authority; and

(c) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Every such bond shall be in the Form marked A hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs Authority,

and shall relate to the cargo or portion of the cargo of one vessel only.

93. When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of Customs to the warehouse in which they are to be deposited.

A pass shall be sent with the goods specifying the name of the importing vessel and of the bonder, the marks, numbers and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited.

94. On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in, and otherwise correspond with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the Custom-house in charge of an officer of Customs or kept in deposit pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill of entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently.

95. Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported.

96. Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Local Government may by notification in the local official Gazette exempt salt and salted fish from the operation of this section and may in like manner cancel such exemption.

*Rules relating to goods in a warehouse.*

97. The Customs-collector or any officer deputed by him for that purpose, shall have access to any private warehouse licensed under this Act.

98. The Customs-collector may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before.

99. Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance.

100. With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time prescribes, any owner of goods may, either before or after warehousing the same,—

(a) sort, separate, pack and repack the goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(b) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;

(c) mix any wines or spirit of the same sort secured in the same warehouse, erasing from the cask all import-brands, unless the whole of the wine or spirit so mixed be of the same brand;

(d) bottle of wine or spirit from any casks;

(e) take such samples of goods as may be allowed by the Customs-collector with or without entry for home-consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged, or surplus goods remaining after such separation or repacking (or, at the like request, any goods which may not be worth the duty) to be destroyed, and may remit the duty payable hereon.

101. If good be lodged in a public warehouse the owner shall, monthly, on receipt of a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-Authority or such officer of customs as such Authority from time to time appoints in this behalf may fix.

A table of the rates of rent and warehouse-dues so fixed shall be placed in a conspicuous part of such warehouse.

If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs-collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding) cause to be sold by public auction, after due notice in the local official Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered, and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods, or that sufficient cause be shown for not making it within such period.

102. No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or shipment, or for removal to another warehouse or as otherwise provided by this Act.

103. Any goods warehoused may be left in the warehouse in which they are deposited or in any warehouse to which they may in manner hereinafter provided be removed till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home-consumption or shipment in manner hereinafter provided.

Provided that when the license for any private warehouse is cancelled and the Customs-collector gives notice of such cancellation to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home-consumption or shipment.

*Of the removal of goods from one warehouse to another.*

104. Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission

Secy. Customs-Officer, and on such condition after giving such security (if any) as the Chief Customs-Officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form as the Chief Customs-Authority from time to time prescribes.

105. Any owner of goods warehoused at any warehousing Port may, from time to time, within the said period of three years remove the same by sea or by inland carriage, in order to be re-warehoused at any other warehousing Port.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-Officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form, as the Chief Customs-Authority from time to time prescribes.

106. When permission is granted for the removal of any goods from one warehousing Port to another under section 105, an account containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination;

and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the Port of destination within such time as the Chief Custom-Authority directs.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of the removal of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

107. The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond, with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

108. Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

109. Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or warehousing port.

*Clearance for home-consumption or shipment.*

110. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home-consumption by paying (a) the duty assessed on such goods under section 87, or where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (b) all rent, penalties, interest and other charges payable to the Customs-collector in respect of such goods.

111. Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92, in respect of such goods clear such goods for shipment to a Foreign Port on payment of all rent, penalties, interest and other charges payable as aforesaid and without payment of import duty on the same:

Provided that the Governor General in Council may prohibit the shipment for exportation to any specified foreign port of warehoused goods in respect of which payment of drawback or transshipment has been prohibited under section 49 or 134 respectively.

112. Provisions and stores warehoused at the time of importation may within the said period of three years be shipped without payment of duty for use on board of any vessel proceeding to a Foreign Port.

Clearance of same for shipment as provisions, &c., on vessels proceeding to Foreign Ports.

113. Application to clear goods from any warehouse for home-consumption or for shipment shall be made in such form as the Chief Customs-Authority from time to time prescribes.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended, so to clear such goods.

Application when to be made.

114. If any goods upon which duties are leviable *ad valorem* or on a tariff valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home-consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

115. If after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with the second proviso to section 87.

116. If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home-consumption that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows (namely),

(a) upon wine, spirit and beer in cases to an extent not exceeding the rates specified below, or such other rates as may from time to time be prescribed in this behalf by the Local Government and notified in the official Gazette :

For any time not exceeding	6 months	2½ per cent.
Exceeding 6 months and not exceeding	12 "	5 "
Exceeding 12 months and not exceeding	18 "	7½ "
Exceeding 18 months and not exceeding	2 years	10 "
Exceeding 2 years and not exceeding	3 "	12 "

(b) in the case of salt warehoused in a public warehouse, only the amount actually cleared shall be charged with Customs-duties ;

(c) in the case of salt warehoused in a private warehouse, wastage shall be allowed at such rate as may be prescribed from time to time by the Local Government and notified in the local official Gazette.

117. When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

*Of the forfeiture and discharge of the bond.*

118. If any warehoused goods are removed from the warehouse in contravention of section 102 ; or if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse ; or

if any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption, or ship-

ment or removed under this Act, are destroyed otherwise than as provided in section 122, or are not accounted for to the satisfaction of the Customs-collector or

if any such goods have been taken under section 100 as samples without payment of duty,

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest and other charges payable to the Customs-collector on account of the same.

119. If any owner fails to pay any sum so demanded, the Customs-collector may either proceed upon the bond executed under section 92, or cause such portion as he thinks fit of the goods (if any) in the warehouse on account of which the amount is due, to be detained with a view to the recovery of the demand ;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the local official Gazette.

The net proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods : Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the Customs-collector from proceeding against such goods in the manner above provided, for any amount due thereon.

120. When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the shipping bill under which they have been taken away if removed for exportation by sea, or of the bill of entry if removed for home-consumption, and the amount of duty paid (if any).

121. A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified.

When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods



Sec. 117. <sup>As per</sup> Paid, the Customs-collector shall cancel the bond as discharged in full, and shall on delivery deliver it, so cancelled, to the person who executed or who is entitled to receive it.

*Miscellaneous.*

122. If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-Authority may in its discretion remit the duties due thereon :

Power to remit duties on warehoused goods lost or destroyed ;  
 Provided that, if any such goods, be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction.

123. The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to the quantity, weight or gauge reported by the Customs-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117.

Warehouse-keeper answerable for weight or gauge.  
 Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs.

124. Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

Public warehouse to be locked.  
 125. The Chief Customs-Authority, or such officer of customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

126. The expenses of carriage, packing and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

127. All the provisions of this Act, relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XII.

TRANSHIPMENT.

128. In the Ports of Calcutta, Madras, Bombay, Kárwár, Karáchi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other ports as the Governor General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such Port, and specially and distinctly manifested at the time of importation as for transhipment to some other Customs or Foreign Port, grant leave to tranship the same without payment of the duty, (if any) leviable, at the Port of transhipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

Power to permit transshipment without payment of duty.  
 In any Customs-port other than a Port in which the preceding clause may for the time being in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transhipment without payment of the duty (if any) leviable at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs.

129. An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

Superintendence of transshipment.  
 130. The powers conferred on the Customs-collector by section 128 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

Subsidiary rules as to transshipment.  
 No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Local Government may in each case appoint in this behalf.

131. All goods transhipped under the second clause of section 128 for removal to a Customs-port shall on their arrival at such Port be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.



132. If two or more vessels belonging wholly or in part to the same owner be at any Customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

133. A transhipment-fee on any goods or class of goods transhipped under this Act, may be levied at such rates, on each bale or package, or according to weight, measurement, quantity, or number, and under such rules as the Local Government, with the previous sanction of the Governor General in Council, may from time to time by notification in the local official Gazette prescribe for each Port.

134. The Governor General in Council may from time to time, by notification in the *Gazette of India*, prohibit, at any specified Port, or at all Ports, the transhipment of any specified class of goods, generally or when destined for any specified Ports, or prescribe any special mode of transhipping any specified class of goods.

135. Except as provided in this Act, no goods shall be transhipped at any Port or place in British India:

### CHAPTER XIII.

#### EXPORTATION OR SHIPMENT, AND RE-LANDING.

136. Except with the written permission of the Customs-collector, no goods other than passengers' baggage, or ballast urgently required for a vessel's safety, shall be shipped or water-borne to be shipped in any vessel in a Customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export cargo of such vessel may be shipped, subject to the provisions next hereinafter contained.

137. Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the local official Gazette, no goods, except passengers' baggage, shall be shipped or water-borne to be shipped for exportation, until—

(a) the owner has delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in duplicate in such form and containing such particulars in addition to those specified in section 29 as may from time to time be prescribed by the Chief Customs-Authority;

(b) such owner has paid the duties (if any) payable on such goods; and

(c) such bill has been passed by the Customs-collector.

138. Before any warehoused goods subject to excise or goods entitled to back of Customs-duty on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported and landed at the place for which they are entered outwards or shall be otherwise accounted for to the satisfaction of such officer.

139. When goods are cleared for shipment on a shipping-bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding—

(a) in the case of goods liable to duties on fixed tariff valuations, one per cent. on the tariff value;

(b) in the case of all other goods one per cent. on the market value.

Nothing in this section shall apply to any shipment of treasure or opium.

140. If any goods mentioned in a shipping-bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required.

141. If, after having cleared from any Customs-port any vessel, without having discharged her cargo, returns to such Port, or puts into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the Master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain until the time of re-export, under the custody of an officer of Customs, in a place appointed by the Customs-collector, or are transhipped under such custody.

Sec. Expenses attending such custody shall be the owner.

In either of the cases mentioned in section 141, the Master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the Master, land the same under the rules herein contained for the importation of goods.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

143. The Customs-collector may, on application by the Master of any vessel, which is obliged before completing her voyage to put into any Customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the master.

#### CHAPTER XIV.

##### SPIRIT.

##### *Exportation of Spirit under bond for excise-duty.*

144. The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the Form marked C hereto annexed, or, (when such form is inapplicable or insufficient), in such other form as the said Authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is

(a) not exported within four months from the date of the bond, or

(b) exported to a Customs-port unless the payment of excise duty as provided by this chapter in respect thereof at the Port of destination is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the Port of exportation may, on sufficient cause shown, extend, for a further term not exceeding four months, the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been paid.

145. Spirit intended for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for that purpose by the officers of Excise.

146. Spirit brought to the Custom-house for exportation under bond for the excise-duty shall, previous to shipment, be

gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond shall be determined in the same manner.

147. Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

148. Spirit exported under bond for excise-duty from any Customs-port to any other Customs-port, shall be charged at the Port of importation with excise-duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port.

149. Spirit brought to the Custom-house for removal for local consumption of spirit intended for exportation, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Credit for every such payment shall be given in discharge of the bond to which it relates.

##### *Drawback of excise-duty on export of Spirit.*

150. A drawback of excise-duty paid on spirit manufactured in British India and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector of the Port of exportation :

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the Custom-house, be accompanied by a pass in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of Customs.

##### *Miscellaneous.*

151. If spirit manufactured in British India upon which excise-duty levied in certain cases has been paid is exported from one Customs-port to another, and the rate of local excise-duty at the Port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may by notification in the local official Gazette from time to time prescribe.

152. Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Provisions respecting spirit applied to such liquors.

apply to such liquor.

153. No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export cargo.

154. No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force.

155. When by any law for the time being in force a special duty is imposed on spirit rendered unfit for human consumption, the Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently so rendered unfit and for causing such spirit to be so rendered, if necessary, by their own officers, and at the expense of the person importing the same, before the Customs-duties leviable thereon are levied.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-Officer shall decide what spirit is subject only to the said special duty, and such decision shall be final.

#### CHAPTER XV. COASTING TRADE.

156. Except as hereinafter provided, nothing in Chapters VII, IX, X, and sections 136, 139 and 141 to 143 inclusive of this Act shall apply to coasting vessels or to goods imported or exported in such vessels.

157. The Local Government may, from time to time, make rules consistent with the provisions of this Chapter,

(a) extending any provision of the Chapters and Sections mentioned in section 156 with or without modification to any coasting vessels or to any goods imported or exported in such vessels;

(b) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this Chapter;

(c) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting vessel, whether shipped at a Foreign Port, or at a Customs-port, or at a place declared under section 12 to be a Port; (2) shipped in a coasting vessel before all dutiable goods and goods brought in such vessel from a Foreign Port have been unladen;

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The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

(d) prohibiting the conveyance of a class of goods generally, or to or between Ports in a coasting vessel;

158. Before any coasting vessel departs from the Port of lading, or when there are more Ports of lading than one, the Master shall fill in, sign and deliver to the Customs-collector a manifest in duplicate containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping-bills or other documents as may from time to time be prescribed by the Chief Customs-Authority.

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest dated and signed by him together with its accompaniments; and such manifest shall be the port-clearance of the vessel, unless, under the general orders of the Chief Customs-Authority, a separate port-clearance be prescribed.

159. Within twenty-four hours after the arrival of any coasting vessel at any Customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

If the vessel has touched at any Foreign Port between such Port of arrival and her last preceding Customs-port of departure, the Master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such Port.

If the Customs-port of arrival be an intermediate Port, and a portion only of the cargo is to be discharged thereat, the Master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

If in any case the cargo actually on board any coasting vessel on her arrival at any Customs-port does not, owing to short-shipment, re-landing, or other cause, correspond with the specification thereof in the manifest returned to the Master under the second clause of section 158, such Master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk.

160. Before any coasting vessel departs from any Customs-port at which she has touched during her voyage, the Master shall re-deliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining

SEC. 157. The true specification of all goods shipped to any Port. He shall also deliver a duplicate, by him, of the specification so subjoined.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158.

161. The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting vessel declared to be bound to, or about to touch at, any Customs-port, unless the owner or Master gives a bond with such security as the Customs-collector deems sufficient for the production to the Customs-collector of a certificate, from the proper officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the Customs-collector.

162. When permission has been granted by the Custom-collector for the discharge of cargo from any coasting vessel—

(a) if the vessel has not touched at any intermediate Foreign Port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner, without entry thereof at the Custom-house and clearance for home-consumption, but subject to such general check and control as the Chief Customs-Authority may from time to time by rules prescribe;

(b) if the vessel has so touched at any such Port, or has on board any such goods, such vessel shall be subject to all the provisions of Chapter VII of this Act relating to vessels arriving, and such goods, and until such goods have been duly discharged all other goods on board shall be subject to the provisions of Chapter IX of this Act relating to goods imported.

163. If any of the goods on board of any coasting vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

164. Notwithstanding anything hereinbefore contained, the Chief Customs-Authority may authorize the Customs-collector to grant a general pass, on any conditions which such Authority thinks expedient, for the lading and clearance, and for the entry, and unloading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports at which she touches for the purpose of receiving goods or passengers.

Such pass shall be valid throughout British India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-Authority by whom the grant thereof was authorized, by notice in writing under the hand of such Authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board.

165. The Chief Customs-Authority may direct that the Master of any coasting vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book, stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-Authority may, in the case of any vessel the Master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159 and 160.

166. Any duly empowered officer of Customs may go on board of any coasting vessel in any Port or place in British India, and may at any period of a voyage search any such vessel and examine all goods on board, and all goods then lading or unloading, and may demand the production of any document, which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting vessel then in Port shall be brought to him for inspection.

## CHAPTER XVI.

## OFFENCES AND PENALTIES.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act.	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any port or place which, at the date of such landing, shipment, attempt or bringing, is not a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; or	General	such person shall be liable to a penalty not exceeding one thousand rupees.
if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 2 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a port for the landing or shipment of goods,	11	
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any Port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound; or if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such vessel outward-bound; or if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,	11	such goods shall be liable to confiscation, and the Master of every such tug-steamer or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.
6.—If any vessel arriving at, or departing from, any Customs-port fails, when so required under section 17, to bring to at any such station as has been appointed by the Chief Customs-Authority for the boarding or landing of an officer of Customs,	17	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any Customs-port, after having come to its proper place of mooring or unloading, removes from such place, except		the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees, and the vessel,

## OFFENCES AND PENALTIES—continued.

Sec <sup>r</sup>	Intro	Offences.	Section of this Act to which offence has reference.	Penalties.
		with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, to some other place of mooring or unloading, or if any vessel not brought into Port by a Pilot be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 17,	17	if not entered, shall be not allowed to enter until the penalty is paid.
8.—		If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under Chapter IV of this Act, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any dutiable goods be found either before or after landing or shipment to have been concealed in any manner on board of any vessel within the limits of any port in British India; or, if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,	18 & 19	such goods shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.
9.—		If upon an application to pass any goods through the Custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.
10.—		If any goods, on the entry of which for re-export drawback has been paid, are not duly exported or are unshipped or relanded at any Customs-port (not having been duly relanded or discharged under the provisions of this Act).	42 & 43	such goods, together with any vessel used in so unshipping or relanding them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded, or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.
11.—		If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should under the provisions of section 45, 46, 47 or 48 be laden, or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—		If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.

OFFENCES AND PENALTIES—*continued.*

Offences.	Section of this Act to which offence has reference.	Penalties.
13.—If, in any river or Port wherein a place has been fixed under section 53 by the Local Government, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same, or	53	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the Master of any vessel arriving which remains outside or below any place so fixed wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	"	such Master shall be liable to a penalty not exceeding one thousand rupees.
15.—If, after any vessel arriving has entered any Customs-port in which a place has not been fixed under section 53, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act.	54	ditto ditto.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same and is not in the form or does not contain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo and voyage; or	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.
if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel;	"	
17.—If any goods entered in the import manifest of a vessel are not found on board of the vessels; or if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house;	55 & 64	the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
18.—If any person required by this Act to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector, of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill of lading or copy required under section 58 is false and the Master is unable to satisfy the Customs-collector that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or if the goods mentioned in any such bill or copy have not been <i>bonâ fide</i> shipped as shown therein; or if any such bill of lading or any bill of lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill of lading were shipped; or if any part of the cargo has been staved, destroyed or thrown overboard; or if any package	58	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.

## OFFENCES AND PENALTIES—continued:

SEC	Offences.	Section of this Act to which offence has reference.	Penalties.
	has been opened, and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,		
21.	—If any Master of a vessel attempts to depart without a port-clearance,	62	such Master shall be liable to a penalty not exceeding five hundred rupees.
22.	—If any vessel actually departs without a port-clearance,	62	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.	—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to a fine not exceeding one thousand rupees.
24.	—If any Master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel if not entered shall not be allowed to enter until such penalty is paid.
25.	—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.	—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.	—If the Master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of Section 70,	70	such Master shall be liable to a penalty not exceeding one thousand rupees, and the goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.	—If any Master of a vessel in any case other than that provided for by No. 27 causes or suffers any goods to be discharged, shipped, or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped, or water-borne shall be liable to confiscation.
29.	—If when a boat-note is required by section 76 any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or if any goods are found on board any boat in excess of such boat-note whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	76	such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods.



## OFFENCES AND PENALTIES—continued.

Offences.	Section of this Act to which offence has reference.	Penalties.
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by, section 76, or if any Master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,	76	such person, Master or officer shall be liable to a penalty not exceeding five hundred rupees.
31.—If any goods are, without permission, shipped or water-borne to be shipped or are landed except from or at a wharf or other place duly appointed for the purpose; or if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay; or if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector; or if any goods are transhipped contrary to the provisions of section 78,	73  77  78	such goods shall be liable to confiscation; and the person by whose authority the goods are shipped, landed water-borne, or transhipped and the person in charge of the vessel employed conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.
32.—If, after the issue of a notification under section 79 with regard to any Port, any goods are found within the limits of such Port on board of any boat not duly licensed and registered,	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any Master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel,	55 & 82	such Master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	General	such goods shall be liable to confiscation.
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the chief officer of Customs directs.
36.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable thereon can be ascertained; or, otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.
37.—If it be found, when any goods are entered at, or brought to be passed through, a Custom-house, either for importation or exportation that (a) the packages in which they are contained differ widely from the description given in the bill of entry or application for passing them; or	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.

## OFFENCES AND PENALTIES—continued.

Offences.	Section of this Act to which offence has reference.	Penalties.
<p>(b) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported; or</p> <p>(c) the contents of such packages have been mis-stated in regard to sort, quality, quantity or value; or</p> <p>(d) goods not stated in the bill of entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so to deceive the officers of Customs, and such circumstance is not accounted for to the satisfaction of the Customs-collector,</p> <p>38.—If, when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,</p>	86 & 94	<p>the persons guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.</p>
<p>39.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,</p>	86	<p>the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.</p>
<p>40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,</p>	General.	<p>such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.</p>
<p>41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,</p>	93	<p>such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.</p>
<p>42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,</p>	94	<p>such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.</p>
<p>43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,</p>	94 & 95	<p>such goods shall be liable to confiscation.</p>
<p>44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer refuses access to any such officer,</p>	97	<p>such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.</p>
<p>45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,</p>	Chap. XI.	<p>such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.</p>

## OFFENCES AND PENALTIES—continued.

Offences.	Section of this Act to which offence has reference.	Penalties.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98; or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the Customs-collector.	123	such keeper or licensee shall, for every such failure, be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from, the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI.	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transshipment made by the Local Government, or any prohibition or order relating to transshipment notified by the Governor General in Council, or transships goods not allowed to be transhipped,	130 134	such person shall be liable to a penalty not exceeding one thousand rupees; and any goods in respect of which such offence has been committed shall be liable to confiscation.
55.—If any goods be taken on board of any vessel at any Customs-port in contravention of section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods not specified in a duly passed shipping-bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.
57.—If any goods specified in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are relanded; and notice of such short shipment or relanding be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees; and such goods shall be liable to confiscation.

OFFENCES AND PENALTIES—*continued.*

Offences.	Section of this Act to which offence has reference.	Penalties.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value of such goods unless the fact be accounted for to the satisfaction of the Customs-collector.
60.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirits shipped for exportation,	155	such person shall be liable to a penalty not exceeding five hundred rupees.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	154	such person shall be liable to a penalty not exceeding five hundred rupees; and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting vessel; or if any such rules be otherwise infringed,	157	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
63.—If, contrary to any such rules, any coasting vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any such vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	159	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees; and if any goods liable to export duty have been landed from, or any goods liable to import duty have been shipped in, such vessel at such Foreign Port such Master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from or imported at a Customs Port to or from Foreign Port, as the case may be.
64.—If in the case of any coasting vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the Master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.
65.—If the person executing any bond given under section 161 fail to produce the certificate mentioned in the same section, or to show sufficient reason for its non-production,	161	such person shall be bound to pay a penalty equal to double the amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.
66.—If the Master of any coasting vessel violates any of the conditions under which a general pass or such vessel has been granted,	164	such Master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any Master of a coasting vessel contravenes any of the provisions of section 165,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
68.—If upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods; or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.

## OFFENCES AND PENALTIES—continued.

Offences.	Section of this Act to which offence has reference.	Penalties.
69.—If the Master of any coasting vessel required under section 165 to keep a cargo book fails correctly to keep, or to cause to be kept such book, or to produce the same on demand ; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered ; or if any goods entered as laden and not noted as delivered, be not on board,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise ; or if any goods which have been brought coastwise are so unladen in any such Port ; or if any goods are found on board of any coasting vessel without being entered in the manifest or cargo book or both (as the case may be) of such vessel,	Chapter XV.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.
71.—If the Master of any coasting vessel refuses to bring any document to the Customs-collector when so required under section 166,	166	such Master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular ; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs ; or being required under this Act to produce any document, refuses or neglects to produce such document ; or being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person, or in his possession,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.

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OFFENCES AND PENALTIES—*continued.*

Offences.	Section of this Act to which offence has reference.	Penalties.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practice any such fraud,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
77.—If any Police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of customs except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, or shows any samples delivered to him in such capacity, or if any officer of Customs except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity.	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

168. The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Every vessel, cart or other means of conveyance, and every horse or other animal used in the removal of any goods liable to confiscation under this Act shall in like manner be liable to confiscation.

The confiscation of any vessel under this Act includes her tackle, apparel and furniture.

## CHAPTER XVII.

## PROCEDURE RELATING TO OFFENCES, APPEALS, &amp;C.

169. Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any Port in British India, or any person who has landed from any vessel:

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

170. When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

171. Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance; provided that he has reason to believe that smuggled goods are contained therein.

172. Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

173. Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act, may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

174. Every person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before the nearest Magistrate or Customs-collector.

175. When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to goal or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs:

Provided that any person so arrested, committed, or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

176. If any person liable to be arrested under this Act, is not arrested at the time of committing the offence for which he is so liable, or after arrest, makes his escape, he may at any time afterwards be arrested and taken before a Magistrate, to be dealt with as if he had been arrested at the time of committing such offence.

177. When any person employed on the crew of any of the ships of Her Majesty's Navy, Indian Marine or Marine Survey is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

178. Any thing liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

179. All things seized on the ground that they are liable to confiscation under this Act shall, soon as conveniently may be, be delivered into the care of any Customs officer authorized to receive the same.

If there be no such officer at hand, all such thing shall be carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-Authority for the deposit of things so seized.

180. When any things liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, he may carry them to any Police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the things shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial, he shall cause such things to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law.

181. When any thing is or seized, or any person is arrested, under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

182. In every case except the cases mentioned in section 167, Nos. 26, 72 and 74 to 76 both inclusive, in which, under this Act, anything is liable to confiscation or to increased rates of duty;

or any person is liable to a penalty, such confiscation, increased rate of duty or penalty may be adjudged—

(a) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector;

(b) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one hundred rupees, by an Assistant Commissioner or Assistant Collector of Customs;

(c) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by other subordinate officers of Customs Government may, from time to time, in that behalf in virtue of their office:

Provided that the Local Government may, in the case of any officer, performing the duties of a Customs-collector, limit his powers to those

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in clause (b) or in clause (c) of this section and may confer on any officer by name, or in virtue of his office, the powers indicated in clauses (a), (b) or (c) of this section.

183. Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

184. When anything is confiscated under section 182, such thing shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

185. If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Customs Officer of any Customs-port to which such vessel proceeds, or in which she is, and in the case of Aden, by such officer as the Governor of Bombay in Council appoints in this behalf.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Customs Officer of the Port from which the vessel is stated to have so departed, shall be *prima facie* proof of the fact so certified.

186. The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

187. All offences against this Act, other than those cognizable under section 182 by officers of Customs may be tried summarily by a Magistrate.

188. Any person deeming himself aggrieved by any decision or order passed by an officer of Customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any officer of Customs not inferior in rank to a Customs Collector and empowered in that behalf by name or in virtue of his office by the Local Government.

Such authority or officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

Every order passed in appeal under this section shall, subject to the power of revision conferred by section 191, be final.

189. Where the decision or order appealed against relates to any deposit, pending appeal, duty or penalty leviable against any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the Port where the dispute arises the amount demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall upon such deposit being made cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as the case may be) to the owner of such goods on demand by such owner.

190. If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-Authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

191. The Local Government may on the application of any person aggrieved by any decision or order passed under this Act by any officer of Customs or Chief Customs-Authority, and from which no appeal lies, reverse or modify such decision or order.

192. When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the Custom-house until such fine, penalty or rate is paid.

193. When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.



When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is unable to realize the unpaid amount thereof from such goods, such officer may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

## CHAPTER XVIII.

### MISCELLANEOUS.

194. Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any Customs-port.

*Power to open packages and examine goods.*

195. The Customs-collector may, on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

*Power to take samples of goods.*

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him.

196. The unshipping, carrying, shipping and landing of all goods, and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the scales, and the opening, unpacking, bulking, sorting, lotting, marking and numbering of goods, where such operations are necessary or permitted,

*Owner to pay expense incidental to compliance with customs-law.*

and the removing of goods to, and the placing of them in, the proper place of deposit, shall be performed by or at the expense of the owner of such goods.

197. No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs.

*No compensation for loss or injury except on proof of neglect or wilful act.*

128. No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof; or

*Notice of proceedings.*

after the expiration of three months from the limitation, accrual of such cause,

199. The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf, or other authorized landing place or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees.

*Wharfage-fees.*

200. A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant.

*Duplicates of documents may be granted on payment of fee.*

201. Except in the cases provided for by sections 36, 55, 63 and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.

*Amendment of documents.*

202. No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel, or the import or export of goods or baggage, shall so act in any Custom-house, unless such authorization is approved by the Customs-collector.

*Custom-house agents.*

Such officer may require any person so authorized to give a bond with sufficient security, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Every appeal under this section shall be made within one month of the suspension or withdrawal.

203. When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

*Agent to produce authority if required.*

The clerk, servant, or agent, of any person or mercantile firm, may transact business generally at the Custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

204. All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

*Rules to be notified.*

Inte  
 Each rules for the time being in force shall be collected, arranged and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

205. Any notification made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

206. If in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his

duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs Authority, make due compensation to such owner.

207. Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for making improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

SCHEDULE.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkari Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to fifteen, both inclusive, the last sentence of section sixteen and the form of bond annexed to the Act.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea Customs in India.	The whole.
X of 1868 ...	An Act to amend the Consolidated Customs Act ...	The whole.
XVII of 1869 ...	An Act to shorten the time for landing cargo ...	The whole.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	The whole.
VI of 1873 ...	An Act to amend the law relating to the transshipment of goods imported by steamer, and for other purposes.	The whole.
XVI of 1875 ...	An Act to amend the law relating to Customs Duties, and for other purposes.	Sections five, six, seven and twelve.

PART II.  
 FORMS.

A.  
 FORM OF BOND FOR IMPORT DUTY.

(See Section 92.)

BOND.

-18

No.

We, A. B.,

now of

; and C. D.,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary

of State in Council, for which payment we jointly and severally bind ourselves and our representatives.

( date )

(Signed)

The above  
having applied to the  
bounden officer in charge of the Custom-house at  
for and obtained permission to lodge in the warehouse for a  
period of the following goods, that is to say—  
imported by sea from on board of the  
ship and entered in the Custom-house Books  
as No. of the Register of Goods imported by Sea ;

The condition of this Bond is, that ;

If the or their legal representatives, shall observe all the rules prescribed in The Sea Customs Act, 1878, to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof ;

And if the said or their legal representatives, shall pay to the officer in charge of the Custom-house at the Port of all dues, whether Customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within

from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house ;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

( date )

(Signed) ( )

## B.

### FORM OF BONDED WAREHOUSE WARRANT.

(See Section 96.)

I do hereby certify that have deposited in the Warehouse of the undermentioned goods, which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

Secy

C.

**FORM OF BOND FOR THE REMOVAL OF SPIRITS FROM LICENSED DISTILLERY.**

(See Sections 144 and 152.)

We,

are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives;

, dated this . day of 18

(Signed)

The above bounden being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government rupees being the amount of duty payable at the rate of rupees per imperial gallon London proof, for gallons of (or for gallons of proof spirit used in the preparation of dozens of bottles or gallons of cordials and liquors as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation by sea, subject to the provisions of The Sea Customs' Act, 1878, without having paid such duty.

The condition of this obligation is, that if the above bounden or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council duty at the rate of rupee per imperial gallon of proof spirit for all or any portion of the above-mentioned which shall not have been then exported by sea to a Foreign Port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of

Place

Date

*If the bond be for cordials and other liquors under section 152, add—*

*Schedule.*

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3

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

THE



# Bombay Government Gazette.

Published by Authority.

THURSDAY, 21<sup>st</sup> MARCH 1878.

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

## PART IV.

### ACTS PASSED BY THE GOVERNMENT OF INDIA.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 14th March 1878, and was, together with the Statement of Objects and Reasons, promulgated for general information in the *Gazette of India* of 16th March 1878:—

#### Act No. IX of 1878.

*An Act for the better Control of Publications in Oriental languages.*

WHEREAS certain publications in oriental languages printed or circulated in British India have of late contained matter likely to excite disaffection to the Government established by law in British India, or antipathy between persons of different races, castes, religions, or sects in British India, or have been used as means of intimidation or extortion:—

And whereas such publications are read by and disseminated amongst large numbers of ignorant and unintelligent persons, and are thus likely to have an influence which they otherwise would not possess; and whereas it is accordingly necessary for the maintenance of the public tranquillity and for the security of Her Majesty's subjects and others to confer on the executive Government power to control the printing and circulation of such publications: It is hereby enacted as follows:—

1. This section and sections eleven to sixteen both inclusive apply to the whole of British India; the other sections of this Act apply only to those parts of British India to which they may from time to time be extended by the Governor General in Council by a notification in the *Gazette of*

Interpretation clause.

2. In this Act—

'Newspaper' means any periodical work containing public news, or comments on public news, printed wholly or partially in any oriental language, and includes two or more copies of a newspaper bearing the same name, whether published on the same day or on different days, and also includes any series of newspapers, whether printed on one day or different days, or with one name or with different names; and

'Print,' 'printed' and 'printer' apply not only to printing, but also to lithography, engraving and photography.

"Print," &c.

3. Any Magistrate of a district or Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction any newspaper is printed or published, may, with the previous sanction of the Local Government and subject to the provisions of section five, call upon the printer and publisher of such newspaper to enter into a joint and several bond, or when the printer and publisher of such newspaper are the same person, call upon such person to enter into a bond, binding themselves or himself, as the case may be, in such sum as the Local Government thinks fit, not to—

(a) print or publish in such newspaper any words, signs, or visible representations, likely to excite disaffection to the Government established by law in British India or antipathy between any persons of different races, castes, religions, or sects in British India; or

(b) use or attempt to use such newspaper for the purpose of putting any person in fear or causing annoyance to him and

thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security, or to give any gratification to any person, or

for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions.

**EXPLANATION.**—"Valuable security," "gratification" and "public servant" are used in this section in the senses in which they are respectively used in the Indian Penal Code.

4. When any bond is executed under section three, the said Magistrate or Commissioner may further require the obligor or obligors of the same to deposit the amount thereof in money or the equivalent thereof in securities of the Government of India; and the money or securities so deposited shall, subject to the provisions hereinafter contained, remain so deposited until fifteen days after the person or persons depositing the same has or have made and subscribed a declaration under Act No. XXV. of 1867, section eight.

When such person or persons has or have subscribed such a declaration, and fifteen days have elapsed from the date of subscribing the same, he or they may apply to the said Magistrate or Commissioner for the restoration of the said money or securities, and thereupon such money or securities shall, subject to the provisions hereinafter contained, be restored to such person or persons.

5. When any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under this Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer.

When such undertaking has been so delivered, no such bond or deposit shall be required from the publisher or printer of such newspaper during the said year.

6. Whenever it appears to the Local Government that any newspaper printed or published in the territories under its administration, contains any words, signs, or visible representations of the nature described in section three, clause (a), or that any such newspaper has been used or attempted to be used for any

purpose described in the same section, clause (b), such Local Government may cause a notice in the form in the schedule hereto annexed, or to the like effect, to be published in the local official Gazette.

7. A true copy of such notice shall be fixed on some conspicuous part of the premises described in the declaration made in respect of the newspaper under the said Act. No. XXV. of 1867, section five, and the copy so fixed shall be deemed to have been duly served on the printer and publisher of such paper.

8. If after the publication of such notice and the service thereof, the newspaper in respect of which it has been issued contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used, or attempted to be used, for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed, or intended to be used or employed, in or for the purpose of printing or publishing such newspaper, or found in or about any premises where such newspaper is printed or published, and

all copies of such newspaper wherever found, and

any money or securities which the printer or publisher of such newspaper may have deposited under the provisions of section three, shall be liable to be forfeited to Her Majesty.

Provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six, and before anything has become liable to forfeiture under this section in respect of such newspaper, deliver to the Magistrate of the District or to the Commissioner of Police in a Presidency town, within the local limits of whose jurisdiction such newspaper is published, an undertaking in writing of the nature specified in section five, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture under this section between the date on which such undertaking is so accepted and the end of the period for which it is given.

9. Whenever it appears to the Local Government that any money or security deposited under this Act in respect of any newspaper is liable to be forfeited under section eight, such Local Government may, by a notification in the local official Gazette, declare such money or security to be forfeited;

and whenever it appears to the Local Government that any implements, plant or materials used or employed or intended to be used or employed in or for the purpose of printing or publishing any newspaper, or which is or are in or about any premises where such newspaper is printed or published, or any copies of any newspaper, is or are liable to be forfeited under that section,

the Local Government may declare such implements, utensils, plant, materials or copies to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away such implements, utensils, plant, materials, and copies wherever found, and to enter upon any premises

(a) where the newspaper specified in such warrant is printed or published, or

(b) where any such implements, utensils, plant, or materials may be or may be reasonably suspected to be, or

(c) where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept,

and search for such implements, utensils, plant, materials, and copies.

Every warrant issued under this section, so far as relates to a search, shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

10. When any book, pamphlet, placard, broadsheet, or other document Books, &c., printed in British India and containing matter, or used for purpose described in section 3. printed wholly or partially in any oriental language in British India contains any words, signs, or visible representations which are of the nature described in section three, clause (a),

or when any such book, pamphlet, placard, broadsheet, or other document has been used or attempted to be used for any purpose described in the same section, clause (b),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed in or for the purpose of printing or publishing such book, pamphlet, placard, broadsheet, or other document, or found in or about any premises where the same is printed or published, and all copies of such book, pamphlet, placard, broadsheet or other document, shall be liable to be forfeited to Her Majesty.

Whenever it appears to the Local Government that anything is liable to be forfeited under this section, the Local Government may declare such thing to be forfeited and may direct any Magistrate to issue a warrant in respect of the same, and thereupon such thing may be searched for, seized, and taken away in manner provided by section nine.

The Local Government may, upon good cause shown, cancel any forfeiture under this section.

11. When any newspaper printed elsewhere than in British India Copies of newspaper printed elsewhere, and brought into British India, liable to forfeiture in certain cases. contains any words, signs, or visible representations of the nature described in section three, clause (a), or is used or attempted to be used for any purpose described in the same section, clause (b), all copies of such newspaper, brought into British India, shall be liable to be forfeited to Her Majesty.

12. Whenever it appears to the Local Government that any newspaper printed in the territories under the administration are liable to be forfeited under section eleven, such Local Government may declare all copies of such newspaper wherever found to be forfeited and may by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away all copies of such newspaper wherever found, and to enter upon any premises where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept;

and search for all copies of such newspaper.

Every warrant issued under this section shall, so far as relates to a search, be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

13. Any person feeling aggrieved by the issue of any notification under section nine or by any declaration made or anything done in the execution of a warrant issued under that section, or under section ten or section twelve, may, within three months from the date of the notification or declaration or the doing of the thing complained of (as the case may be), appeal to the Governor General in Council; and the Governor General in Council shall take such appeal into consideration, and the order passed by him thereon shall be final and conclusive.

14. The Governor General in Council may, by notification in the *Gazette of India*, direct that any newspapers printed at any place beyond the limits of British India, or any books, pamphlets, placards, broadsheets, or other documents printed wholly or partially in any oriental language at any such place, shall not be brought into, or circulated, distributed, or publicly exhibited, or sold, or kept for circulation, distribution, public exhibition, or sale, in British India.

Whoever, in contravention of any direction under this section, brings any such newspaper, book, pamphlet, placard, broadsheet, or other document into British India, or circulates, distributes, publishes, exhibits, or sells the same, or keeps the same for circulation, distribution, exhibition, or sale, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

and all copies of such newspaper, book, pamphlet, placard, broadsheet, or other document found in British India shall be forfeited to Her Majesty.

Whenever it appears to any Magistrate of a district or to any Commissioner of Police in a Presidency town that anything within the local limits of his jurisdiction is forfeited under this section, he may issue a warrant to search for and seize the

Sec. 17. Any publisher or printer of a newspaper require to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

15. When any declaration has been made under section nine, section ten, or section twelve, in respect of any newspaper, book, pamphlet, placard, broadsheet, or other document, or any notification has been issued in respect of the same under section fourteen, any officer of the Postal Department empowered in this behalf by the Governor General in Council, by name or in virtue of his office, may search or cause search to be made for any copies of the same in the custody of that Department, and shall deliver all such copies found to such officer as the Governor General in Council may appoint in this behalf by name or in virtue of his office.

16. Every notification and declaration of forfeiture purporting to be issued or made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place; and no proceeding purporting to be taken under this Act, or in execution of a warrant issued under this Act, shall be called in question by any Court of civil or criminal jurisdiction; and no Civil or Criminal proceeding shall be instituted against any person for anything purporting to be done under this Act or in execution of any such warrant, or for the recovery of any property purporting to be seized under this Act.

17. Any publisher or printer of a newspaper require to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

18. When any publisher of a newspaper has given an undertaking under section five or section eight, and during the period for which such undertaking is given, any words, signs, or visible representations which have not been submitted to the officer appointed under section five, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

19. Any portion of this Act which has been extended to any part of British India under section one shall cease to be in force in such part whenever the Governor General in Council, by notification in the *Gazette of India*, so directs, but may be again extended to such part by a like notification.

20. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act.

## SCHEDULE.

### FORM OF NOTICE UNDER SECTION 6.

WHEREAS a certain newspaper (*state name of newspaper*) contains words, signs, or visible representations (*as the case may be*) of the nature described in section 3, clause (a), of Act No. IX of 1878 [or is used for a purpose mentioned in section 3 of Act No. IX of 1878, clause (b), or Whereas an attempt has been made to use a certain newspaper (*state name of newspaper*) for a purpose, &c.]

This is to give notice to all whom it may concern, and to give all such persons warning, according to the provisions of section 6 of the said Act No. IX of 1878.

This            day of            187

A. B.

Secretary to { the Government of  
the Chief Commissioner of

### STATEMENT OF OBJECTS AND REASONS.

1. The main object of this Bill is to place newspapers which are published in the vernacular languages of India under better control, and to furnish the Government with more effective means than are provided by the existing law, of punishing and repressing seditious writings which are calculated to produce disaffection towards the Government in the minds of the ignorant and unenlightened masses. Another object is to prevent unscrupulous native editors using their papers as a means of intimidation or extortion.

2. As regards the latter of these objects, it is enough to state that the Government is informed on reliable authority that certain vernacular papers have from time to time been used as a means of intimidating, and extorting money from, our feudatories and native employés. As regards the former and more important object, a fuller statement of the reasons which have led to the introduction of this Bill seems desirable.